# EXCISE

# EXTERNAL

# USER MANUAL

# DECLARATION AND RETURN SUBMISSION VIA EFILING

South African Revenue Service

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## 2 SCOPE

a) This manual only covers the submission of the following products' returns:

i) Sch1P2A:
   A) Traditional African Beer and Beer Powder;
   B) Malt Beer;
   C) Wine, Vermouth and Other Fermented Beverages;
   D) Spirits;
   E) Tobacco; and
   F) Mineral Products (Fuel Levy -Sch1P5A and Road Accident – Sch1P5B).
ii) Sch1P2B – Ad Valorem.
iii) Sch1P3:
   A) Plastic Bags;
   B) Electricity Levy;
   C) Non energy-saving (filament) light bulbs Levy; and
   D) Carbon dioxide (CO2), Emission Levy.
iv) Diamond Export Levy.

b) The manual does not cover Air Passenger Tax (APT), as this will be implemented in the near future.

c) The manual will enable licensees/registrants to:

i) Register via eFiling;
ii) Register for specific products;
iii) Request a return (EXD 01);
iv) Complete a return;
v) Submit the return (EXD 01) to SARS via eFiling;
vi) Request, complete and submit the (CEB 01); and
vii) Payment of Excise duties and/or levies via eFiling.

d) Traders who are not licensed/registered with an active Excise Code will not be able to follow the eFiling submission process. Clients need to complete a DA 185 as prescribed in SE-FS-02 and SE-FS-21 respectively. On receipt of your Excise client Code you can register as an eFiling user.

e) To make payment on eFiling clients need to authenticate their banking details at any Customs or Excise branch office. This process will provide the client with a Financial Account Number (FAN). The FAN will form part of the client's Payment Reference Number (PRN) that must be used to make payment. This will ensure that the client's account will be updated with the correct information and no penalties and interest will incur.

# 3 eFILING

## 3.1 Register a new eFiling profile

a) Access the eFiling website (www.sarsefiling.co.za).

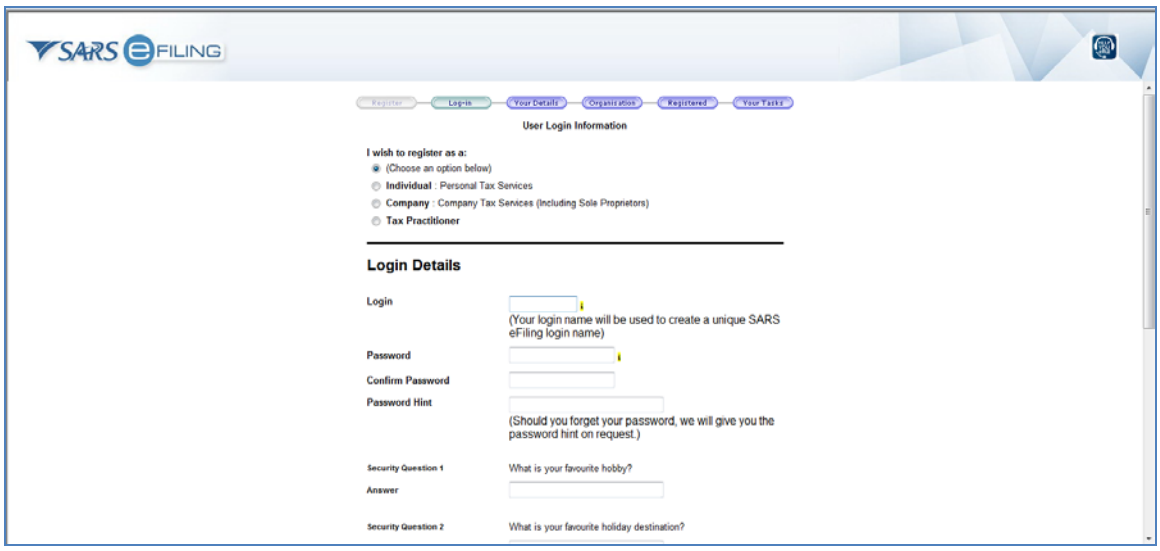
b) Click on the **REGISTER** button.

c) If you have an existing eFiling account, click on the **'LOGIN'** button and proceed to (e) below.

SARS eFILING
REGISTER
LOGIN
ABOUT eFILING
REGISTER
SECURITY
CONTACT
HOME
SARS HOME
QuickLinks
Registration
To enjoy the full benefits and convenience of eFiling, you need to first register to gain secure access to your own tax information.
Note: Registration for and the use of eFiling is free. All you need is internet access.
To complete the registration process you will need at hand.
Your tax registration number/s
Your ID number
Your personal details
eFilers will register as (Please select and click on the appropriate option below):
FOR INDIVIDUALS
FOR TAX PRACTITIONERS
FOR ORGANISATIONS
An individual if they are operating in their personal capacity
A tax practitioner if they submit returns on behalf of other individuals or businesses
A business if they are submitting returns on behalf of the company for which they work
Terms & Conditions | Privacy Policy | Disclaimer
Manual on the Promotion of Access to Information Act 2000

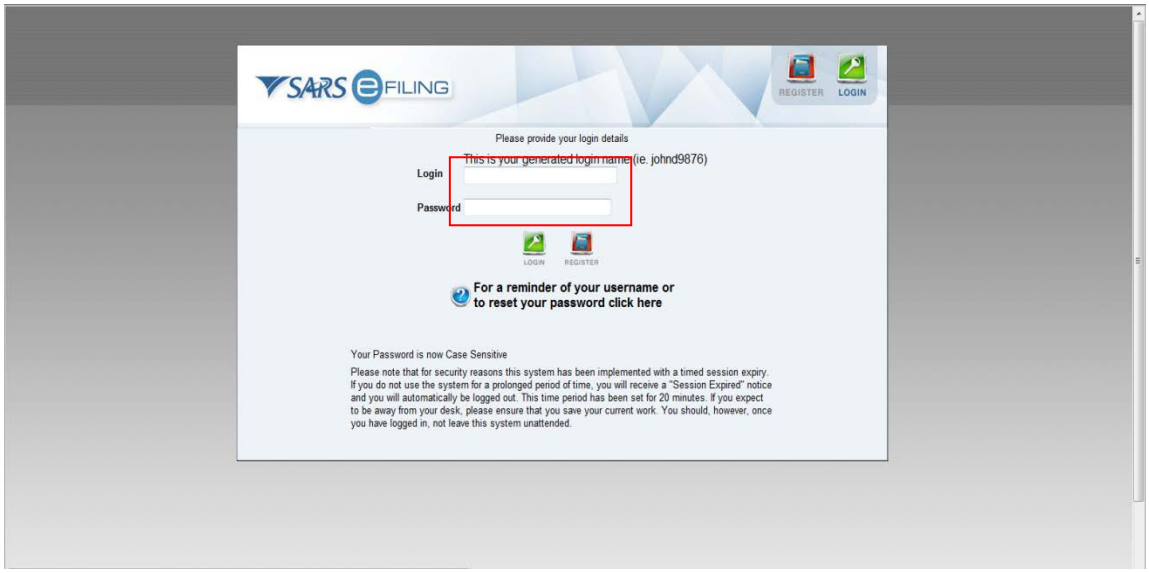
d) Click on the **'FOR ORGANISATIONS'** button and accept the terms and conditions. Click **'Continue'**.

e) Capture the user login details.



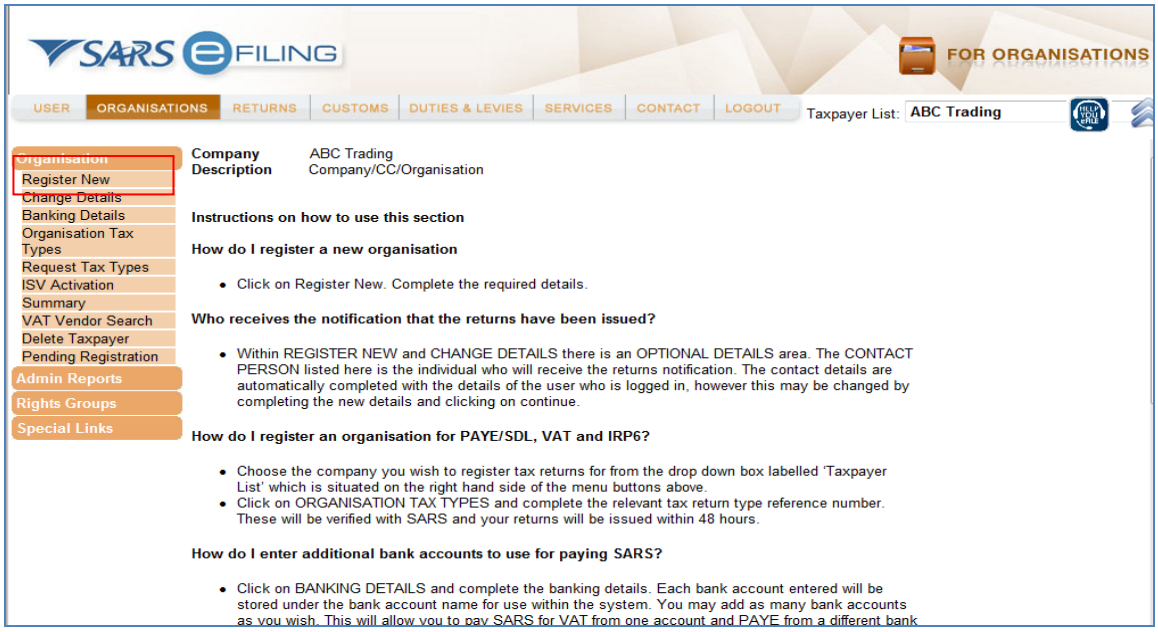

i) **Note:** The first-time user will receive confirmation that registration was successful and a LOGIN name will be provided.

## 3.2 After registration as an eFiler

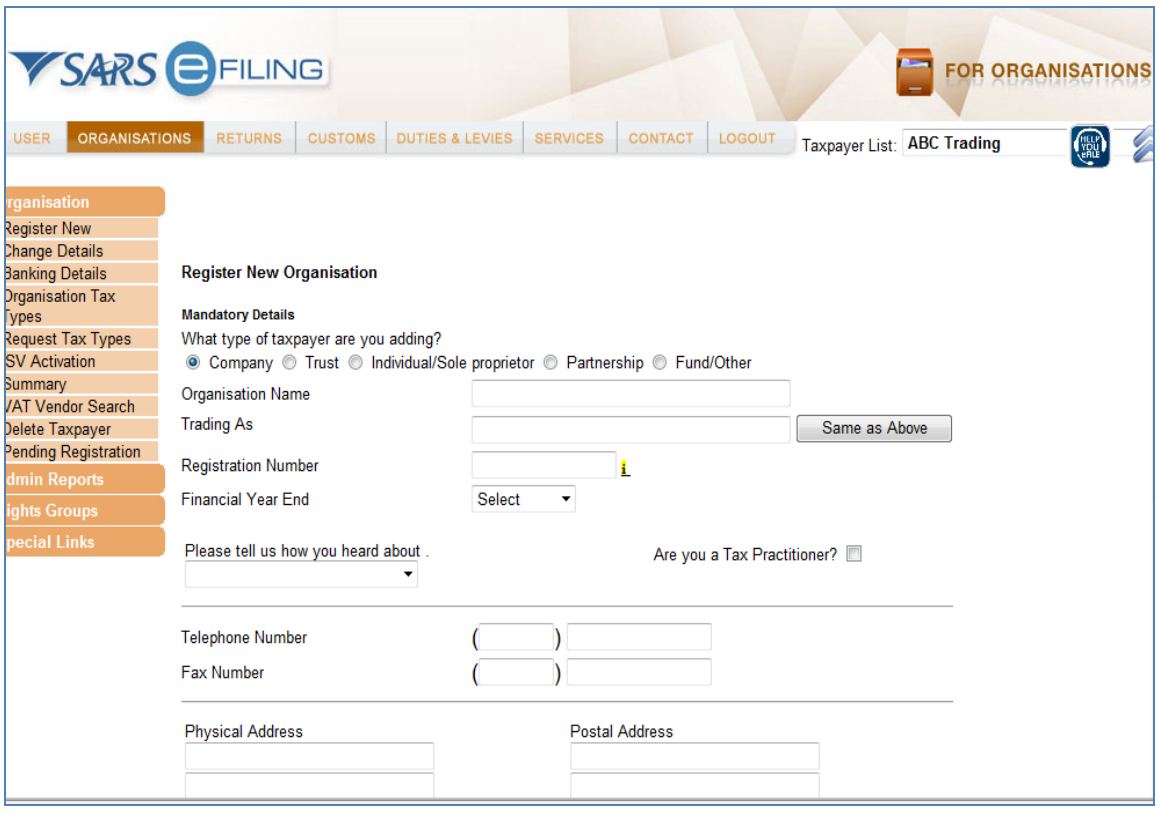

SARS eFILING
REGISTER
LOGIN
Please provide your login details
This is your generated login name (ie. johnd9876)
Login
Password
LOGIN
REGISTER
For a reminder of your username or to reset your password click here
Your Password is now Case Sensitive
Please note that for security reasons this system has been implemented with a timed session expiry. If you do not use the system for a prolonged period of time, you will receive a "Session Expired" notice and you will automatically be logged out. This time period has been set for 20 minutes. If you expect to be away from your desk, please ensure that you save your current work. You should, however, once you have logged in, not leave this system unattended.

a) Enter your **Login** details and **Password** to access the Excise page.

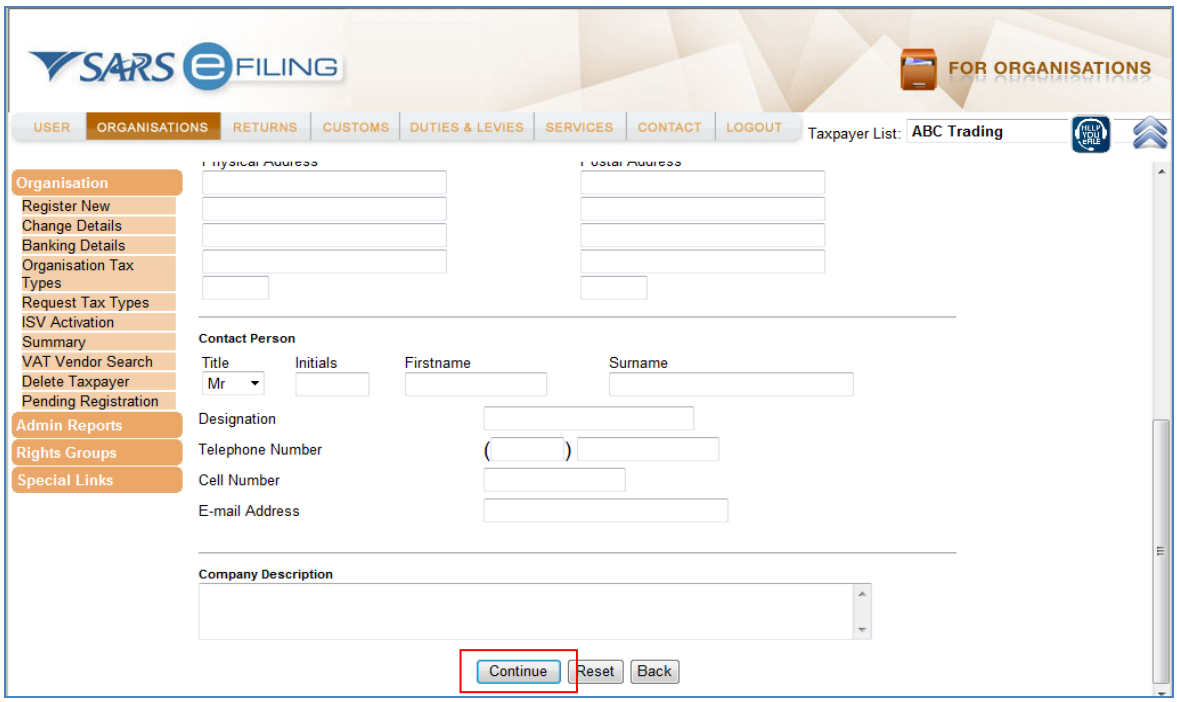
## 3.3 Register for Excise


SARS eFILING
FOR ORGANISATIONS
USER
ORGANISATIONS
RETURNS
CUSTOMS
DUTIES & LEVIES
SERVICES
CONTACT
LOGOUT
Taxpayer List: ABC Trading
Organisation
Register New
Change Details
Banking Details
Organisation Tax Types
Request Tax Types
ISV Activation
Summary
VAT Vendor Search
Delete Taxpayer
Pending Registration
Admin Reports
Rights Groups
Special Links
Company Description ABC Trading
Company/CC/Organisation
Instructions on how to use this section
How do I register a new organisation
Click on Register New. Complete the required details.
Who receives the notification that the returns have been issued?
Within REGISTER NEW and CHANGE DETAILS there is an OPTIONAL DETAILS area. The CONTACT PERSON listed here is the individual who will receive the returns notification. The contact details are automatically completed with the details of the user who is logged in, however this may be changed by completing the new details and clicking on continue.
How do I register an organisation for PAYE/SDL, VAT and IRP6?
Choose the company you wish to register tax returns for from the drop down box labelled 'Taxpayer List' which is situated on the right hand side of the menu buttons above.
Click on ORGANISATION TAX TYPES and complete the relevant tax return type reference number. These will be verified with SARS and your returns will be issued within 48 hours.
How do I enter additional bank accounts to use for paying SARS?
Click on BANKING DETAILS and complete the banking details. Each bank account entered will be stored under the bank account name for use within the system. You may add as many bank accounts as you wish. This will allow you to pay SARS for VAT from one account and PAYE from a different bank

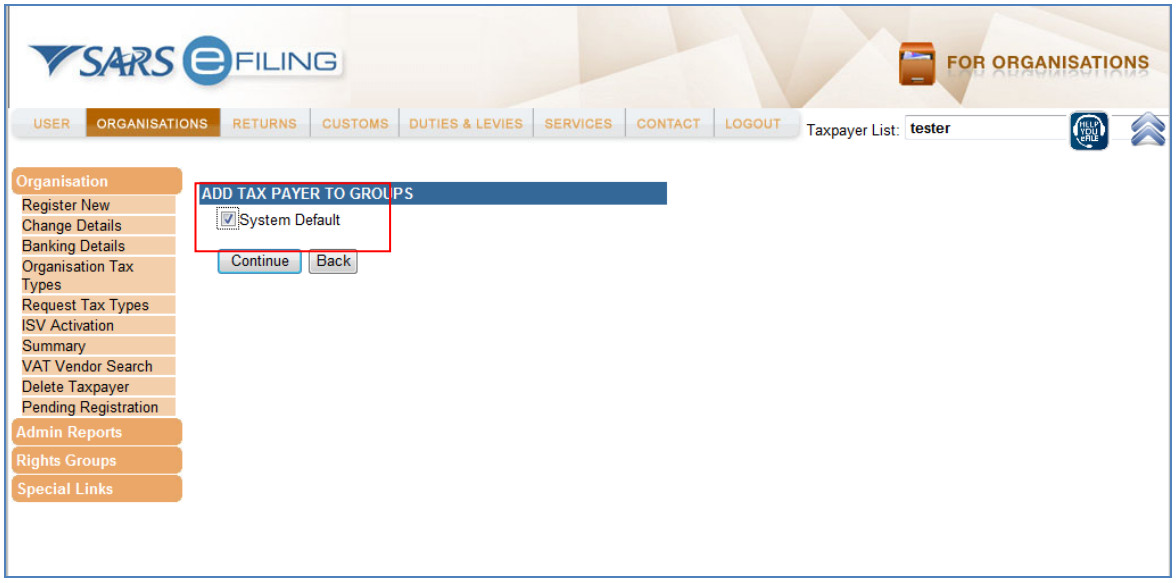
a) On the home page, click on **'Organisation'** and then **'Register New'**.



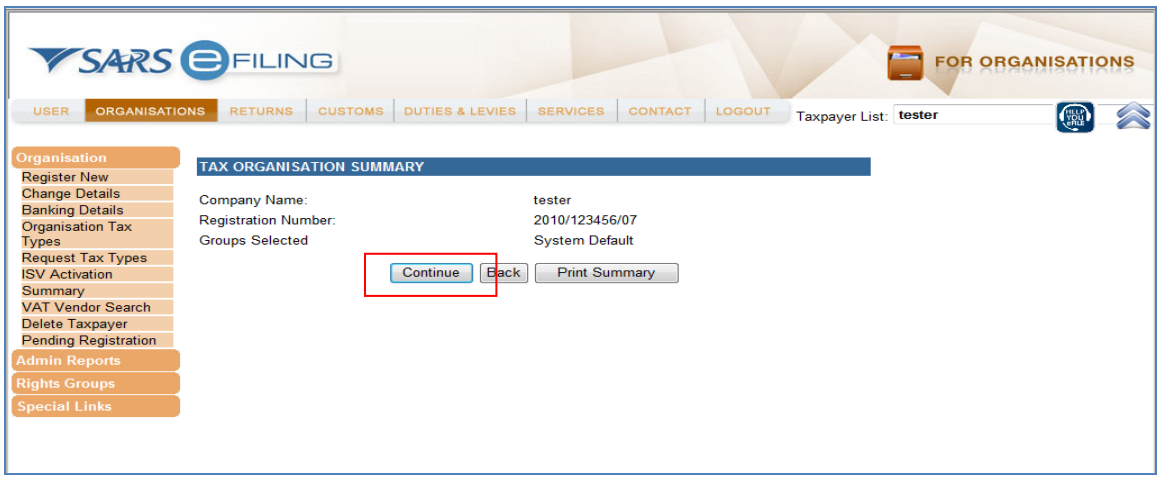

b) Complete the relevant details.



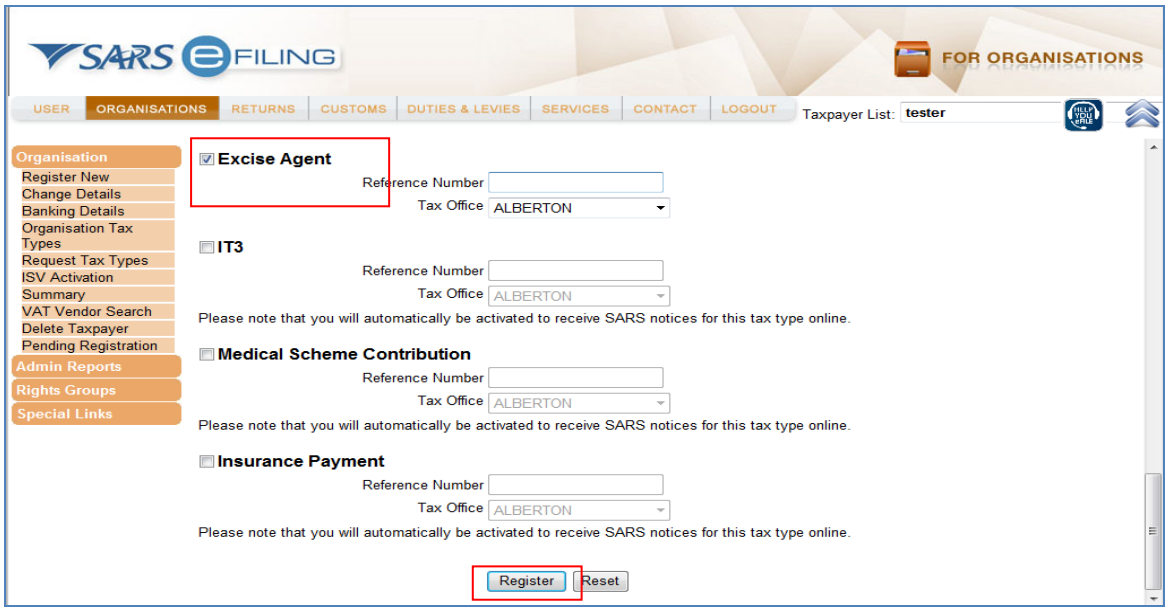

c) Click on **'Continue'.**



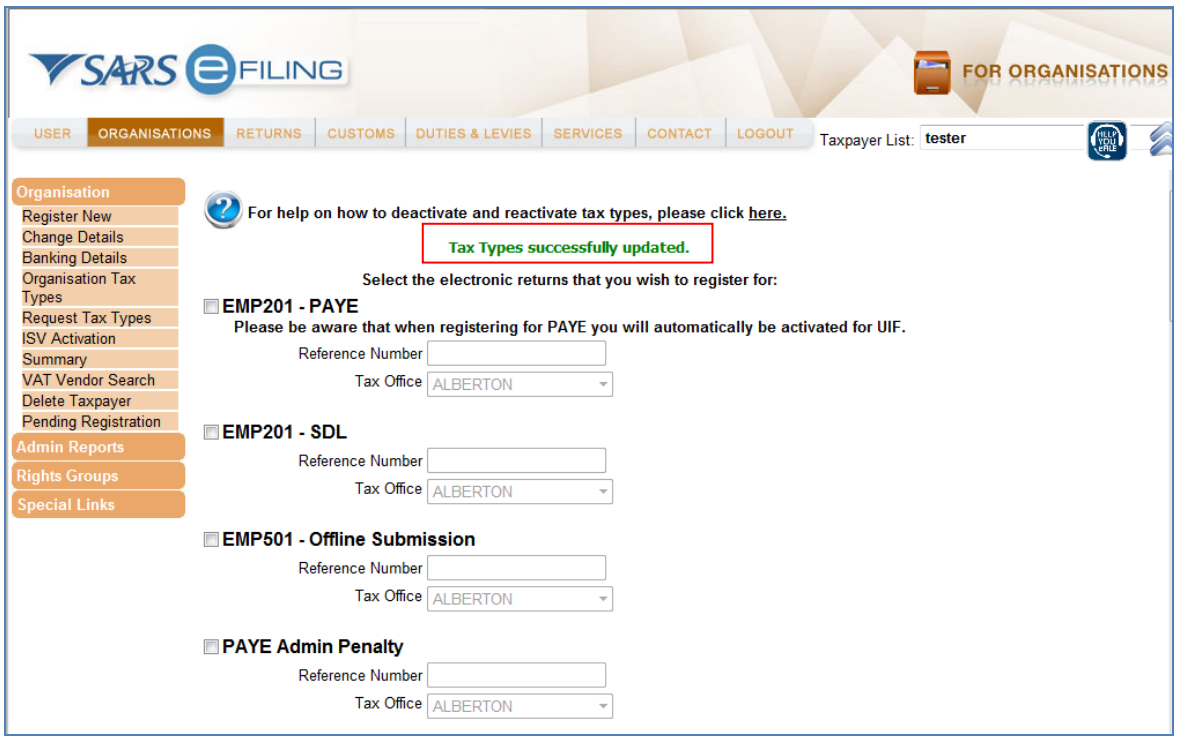

d) Tick the **System Default** box.




e) Click on **'Continue'.**




f) Scroll down to Excise Agent. Tick the box next to Excise Agent and complete the Reference Number (Excise Client Code) and select the Tax Office. Click on **Register**.




g) A message will be displayed to confirm that the Tax type has been successfully updated.

## 3.4 Requesting a return

a) If the eFiler has more than one (1) warehouse, all the warehouses will be displayed and the user must select the Warehouse type he/she wants to submit.

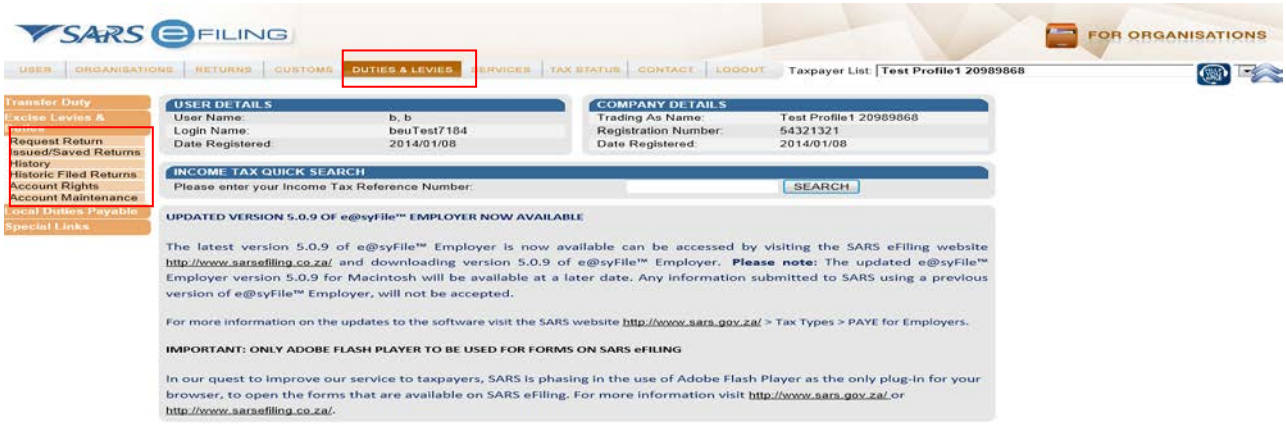
b) If an account was already submited for a period, the client will not be able to submit another account for the same period.

c) **Refunds –** Clients will not be able to request refunds for over-payments. Over-payments can be set off against the next month's account.

d) **Opening balances –** Opening balances must only be inserted on accounts where there was a balance at the end of the previous accounting period (all warehouses except VMS). Opening balances must be indicated as per product type (e.g. 104.15.01 Sparkling wine etc.).If the client's registration date is greater than the date of implementation, there will be no opening balance.

e) Negative balances **–** If the capturing of the account results in a negative figure, the client will be able to submit the returns but it will create a case for the office to be investigated. The outcome of the investigation will determine what must happen to correct the return or punitive measures will be put in place.

f) When capturing the account on eFiling, please ensure that the data is inserted in the correct column as the calculations are done accordingly. Should information not be inserted in the correct columns, there may be an incorrect result.

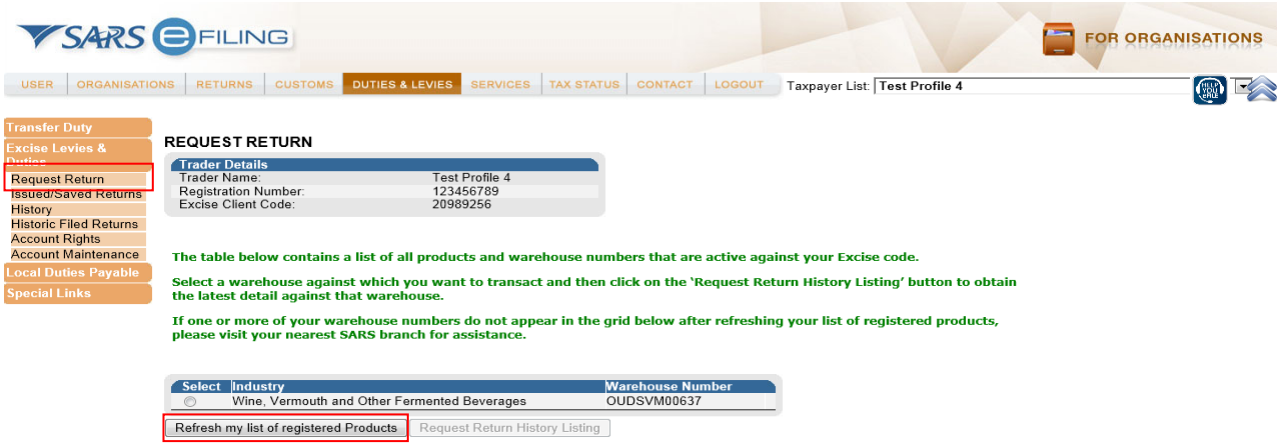

SARS eFILING
FOR ORGANISATIONS
USER
ORGANISATIONS
RETURNS
CUSTOMS
DUTIES & LEVIES
SERVICES
TAX STATUS
CONTACT
LOGOUT
Taxpayer List: Test Profile1 20989868
Transfer Duty
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Historic Filed Returns
Account Rights
Account Maintenance
Local Duties Payable
Special Links
USER DETAILS
User Name: b, b
Login Name: beuTest7184
Date Registered: 2014/01/08
COMPANY DETAILS
Trading As Name: Test Profile1 20989868
Registration Number: 54321321
Date Registered: 2014/01/08
INCOME TAX QUICK SEARCH
Please enter your Income Tax Reference Number:
SEARCH
UPDATED VERSION 5.0.9 OF e@syFile™ EMPLOYER NOW AVAILABLE
The latest version 5.0.9 of e@syFile™ Employer is now available can be accessed by visiting the SARS eFiling website http://www.sarsefiling.co.za/ and downloading version 5.0.9 of e@syFile™ Employer. Please note: The updated e@syFile™ Employer version 5.0.9 for Macintosh will be available at a later date. Any information submitted to SARS using a previous version of e@syFile™ Employer, will not be accepted.
For more information on the updates to the software visit the SARS website http://www.sars.gov.za/ > Tax Types > PAYE for Employers.
IMPORTANT: ONLY ADOBE FLASH PLAYER TO BE USED FOR FORMS ON SARS eFILING
In our quest to improve our service to taxpayers, SARS is phasing in the use of Adobe Flash Player as the only plug-in for your browser, to open the forms that are available on SARS eFiling. For more information visit http://www.sars.gov.za/ or http://www.sarsefiling.co.za/.

a) Log onto the SARS website and access the eFiling page, click on **'Duties and Levies'** and from the side menu options, select **'Request Return/Issued/Saved/Returns/History':**

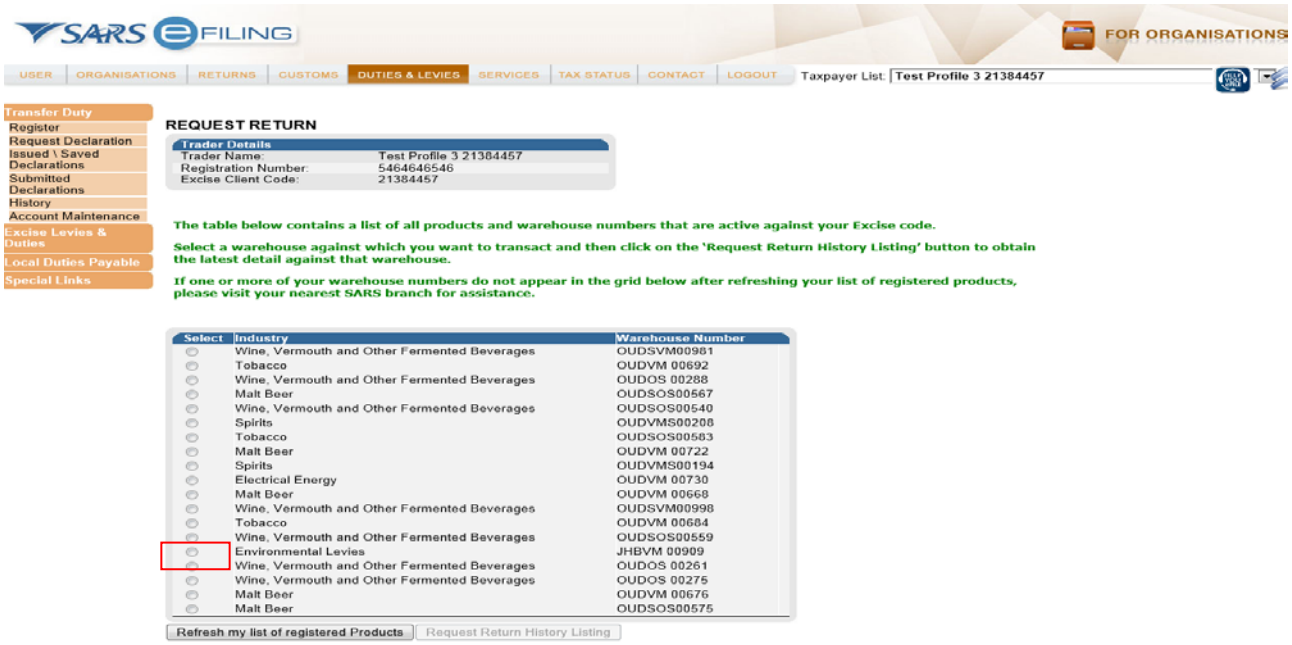
i) The screen below will display a list of all warehouse numbers that are active against the Excise Client Code.

ii) If a return has alrady been issued against the profile of the client, click on the "**Open**' link to go to the work page.

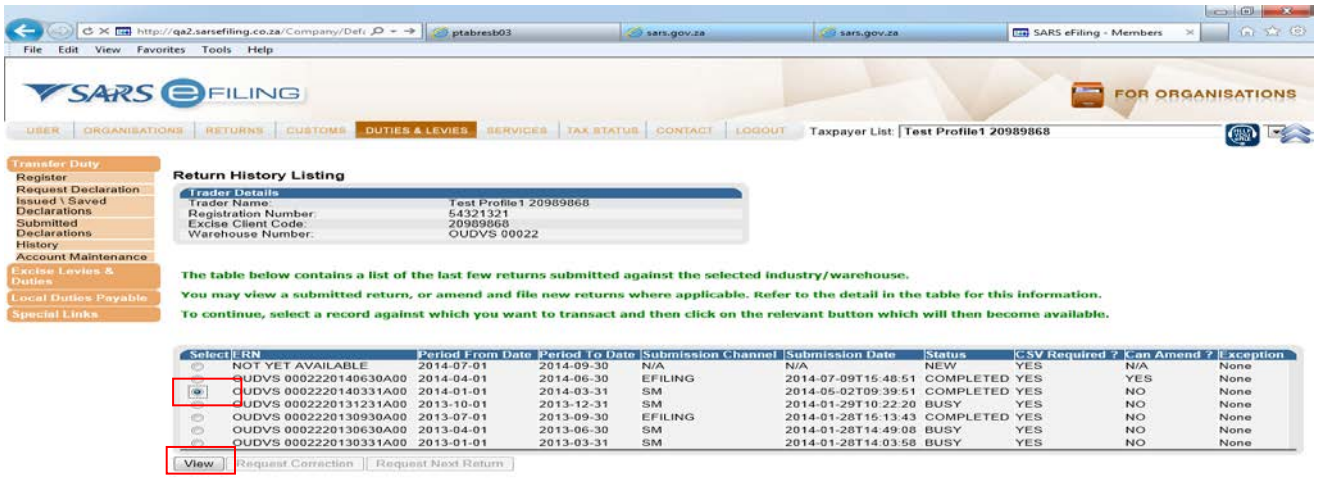
iii) If no return has been issued, use the "**Request**" link to request a return from SARS. Click on **'Refresh my list of registered Products'**.


SARS eFILING
FOR ORGANISATIONS
USER
ORGANISATIONS
RETURNS
CUSTOMS
DUTIES & LEVIES
SERVICES
TAX STATUS
CONTACT
LOGOUT
Taxpayer List: Test Profile 4
Transfer Duty
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Historic Filed Returns
Account Rights
Account Maintenance
Local Duties Payable
Special Links
REQUEST RETURN
Trader Details
Trader Name: Test Profile 4
Registration Number: 123456789
Excise Client Code: 20989256
The table below contains a list of all products and warehouse numbers that are active against your Excise code.
Select a warehouse against which you want to transact and then click on the 'Request Return History Listing' button to obtain the latest detail against that warehouse.
If one or more of your warehouse numbers do not appear in the grid below after refreshing your list of registered products, please visit your nearest SARS branch for assistance.
Select
Industry
Warehouse Number
Wine, Vermouth and Other Fermented Beverages
OUDSVM00637
Refresh my list of registered Products
Request Return History Listing

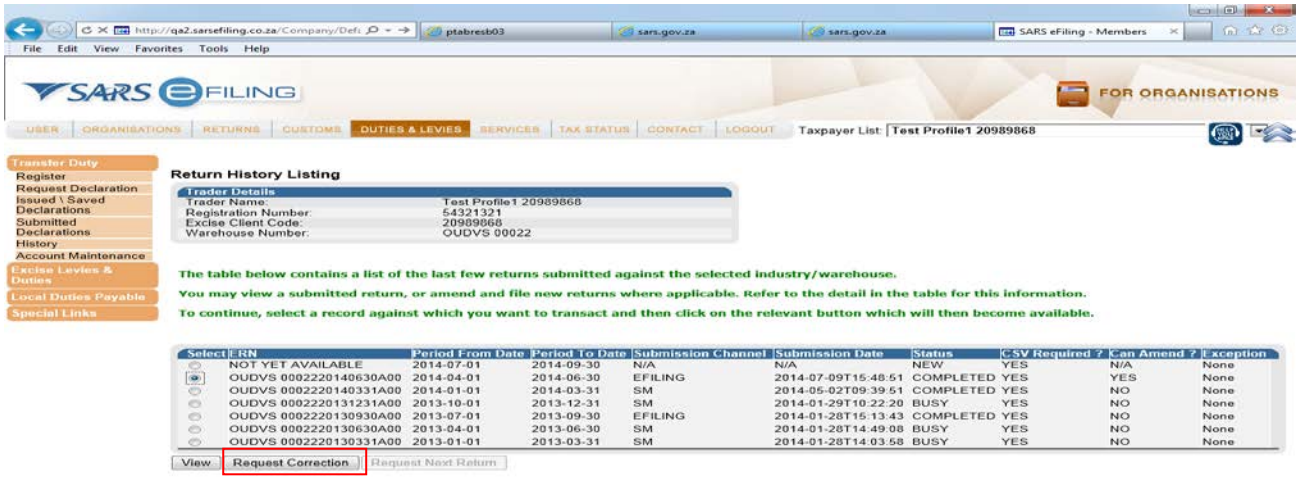
b) Choose the account that needs to be submitted and click on **'Select'**.


SARS eFILING
FOR ORGANISATIONS
USER | ORGANISATIONS | RETURNS | CUSTOMS | DUTIES & LEVIES | SERVICES | TAX STATUS | CONTACT | LOGOUT
Taxpayer List: Test Profile 3 21384457
Transfer Duty
Register
Request Declaration
Issued \ Saved Declarations
Submitted Declarations
History
Account Maintenance
Excise Levies & Duties
Local Duties Payable
Special Links
REQUEST RETURN
Trader Details
Trader Name: Test Profile 3 21384457
Registration Number: 546464546
Excise Client Code: 21384457
The table below contains a list of all products and warehouse numbers that are active against your Excise code.
Select a warehouse against which you want to transact and then click on the 'Request Return History Listing' button to obtain the latest detail against that warehouse.
If one or more of your warehouse numbers do not appear in the grid below after refreshing your list of registered products, please visit your nearest SARS branch for assistance.
Select | Industry | Warehouse Number
Wine, Vermouth and Other Fermented Beverages | OUDSVM00981
Tobacco | OUDVM 00692
Wine, Vermouth and Other Fermented Beverages | OUDOS 00288
Malt Beer | OUDSOS00567
Wine, Vermouth and Other Fermented Beverages | OUDSOS00540
Spirits | OUDVMS00208
Tobacco | OUDSOS00583
Malt Beer | OUDVM 00722
Spirits | OUDVMS00194
Electrical Energy | OUDVM 00730
Malt Beer | OUDVM 00668
Wine, Vermouth and Other Fermented Beverages | OUDSVM00998
Tobacco | OUDVM 00684
Wine, Vermouth and Other Fermented Beverages | OUDSOS00559
Environmental Levies | JHBVM 00909
Wine, Vermouth and Other Fermented Beverages | OUDOS 00261
Wine, Vermouth and Other Fermented Beverages | OUDOS 00275
Malt Beer | OUDVM 00676
Malt Beer | OUDSOS00575
Refresh my list of registered Products
Request Return History Listing

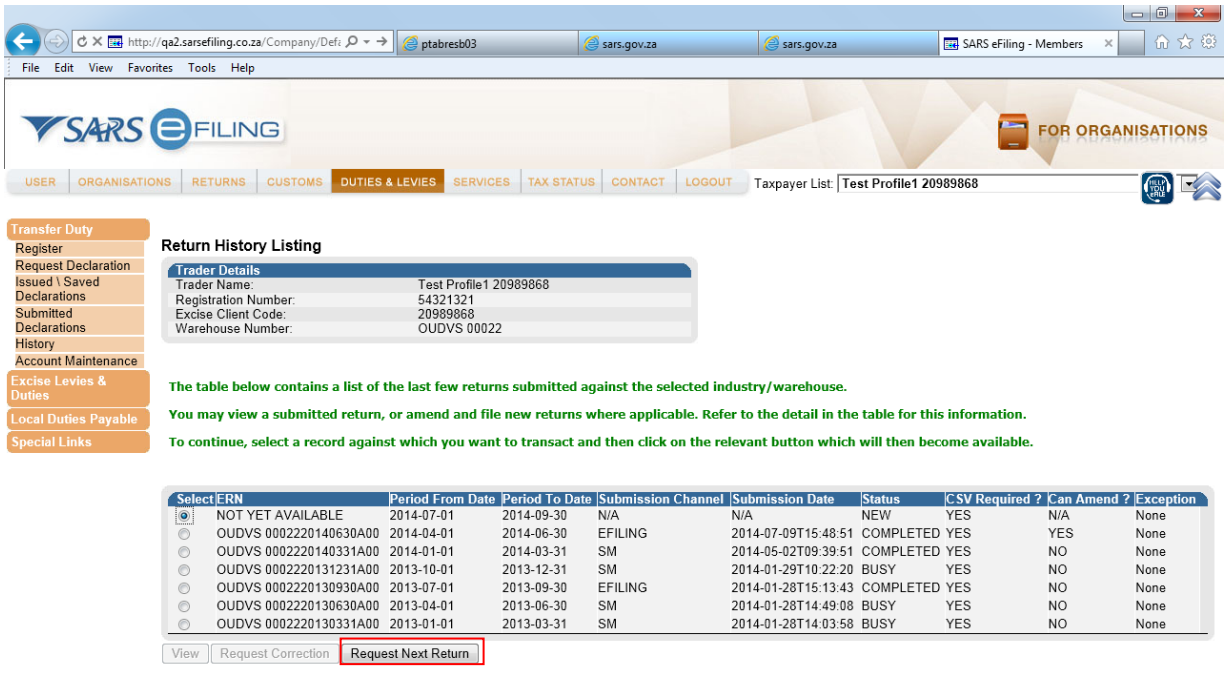
c) Click on the **'View'** button to view a selected return.


SARS eFILING
FOR ORGANISATIONS
Taxpayer List: Test Profile1 20989868
Transfer Duty
Register
Request Declaration
Issued \ Saved Declarations
Submitted Declarations
History
Account Maintenance
Excise Levies & Duties
Local Duties Payable
Special Links
Return History Listing
Trader Details
Trader Name: Test Profile1 20989868
Registration Number: 54321321
Excise Client Code: 20989868
Warehouse Number: OUDVS 00022
The table below contains a list of the last few returns submitted against the selected industry/warehouse.
You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.
To continue, select a record against which you want to transact and then click on the relevant button which will then become available.
Select | ERN | Period From Date | Period To Date | Submission Channel | Submission Date | Status | CSV Required ? | Can Amend ? | Exception
NOT YET AVAILABLE | 2014-07-01 | 2014-09-30 | N/A | N/A | NEW | YES | N/A | None
OUDVS 0002220140630A00 | 2014-04-01 | 2014-06-30 | EFILING | 2014-07-09T16:48:51 | COMPLETED | YES | YES | None
OUDVS 0002220140331A00 | 2014-01-01 | 2014-03-31 | SM | 2014-05-02T09:39:51 | COMPLETED | YES | NO | None
OUDVS 0002220131231A00 | 2013-10-01 | 2013-12-31 | SM | 2014-01-29T10:22:20 | BUSY | YES | NO | None
OUDVS 0002220130930A00 | 2013-07-01 | 2013-09-30 | EFILING | 2014-01-28T15:13:43 | COMPLETED | YES | NO | None
OUDVS 0002220130630A00 | 2013-04-01 | 2013-06-30 | SM | 2014-01-28T14:49:08 | BUSY | YES | NO | None
OUDVS 0002220130331A00 | 2013-01-01 | 2013-03-31 | SM | 2014-01-28T14:03:58 | BUSY | YES | NO | None
View
Request Correction
Request Next Return

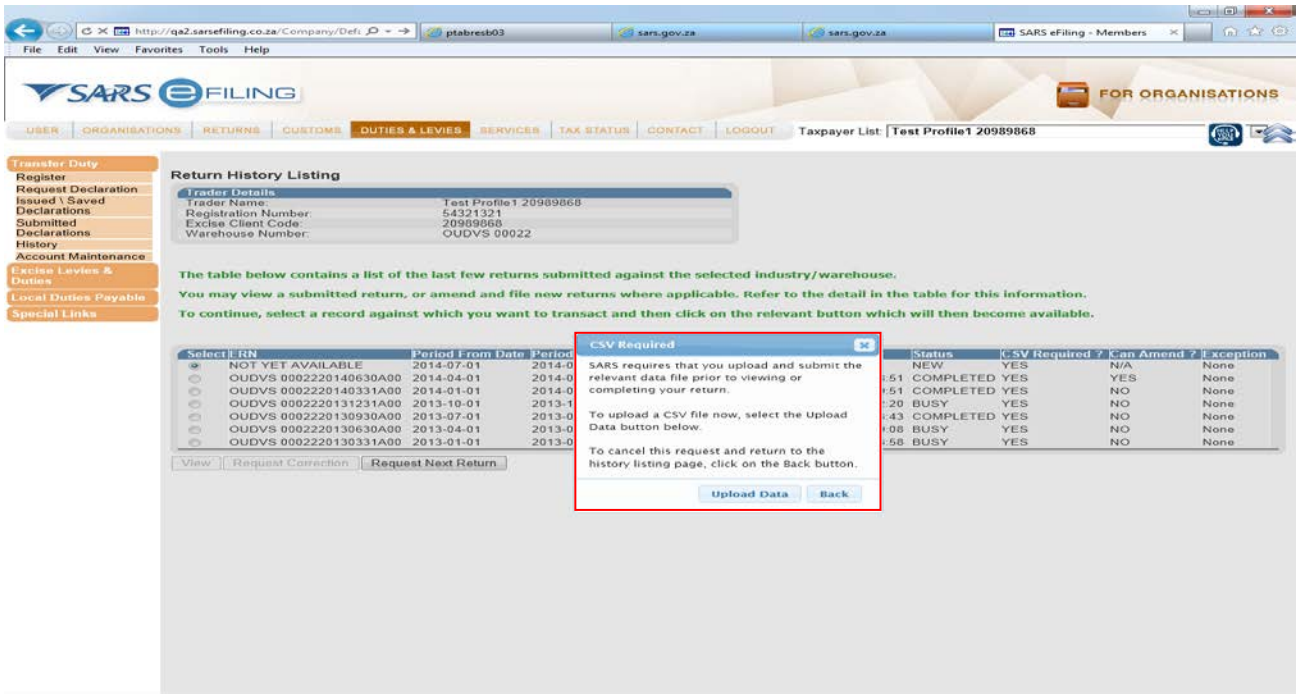
d) Click on **'Request Correction'** and select a specific return.


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT
Taxpayer List: Test Profile1 20989868
Transfer Duty
Register
Request Declaration
Issued \ Saved Declarations
Submitted Declarations
History
Account Maintenance
Excise Levies & Duties
Local Duties Payable
Special Links
Return History Listing
Trader Details
Trader Name: Test Profile1 20989868
Registration Number: 54321321
Excise Client Code: 20989868
Warehouse Number: OUDVS 00022
The table below contains a list of the last few returns submitted against the selected industry/warehouse.
You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.
To continue, select a record against which you want to transact and then click on the relevant button which will then become available.
Select ERN Period From Date Period To Date Submission Channel Submission Date Status CSV Required ? Can Amend ? Exception
NOT YET AVAILABLE 2014-07-01 2014-09-30 N/A N/A NEW YES N/A None
OUDVS 0002220140630A00 2014-04-01 2014-06-30 EFILING 2014-07-09T15:48:51 COMPLETED YES YES None
OUDVS 0002220140331A00 2014-01-01 2014-03-31 SM 2014-05-02T09:39:51 COMPLETED YES NO None
OUDVS 0002220131231A00 2013-10-01 2013-12-31 SM 2014-01-29T10:22:20 BUSY YES NO None
OUDVS 0002220130930A00 2013-07-01 2013-09-30 EFILING 2014-01-28T15:13:43 COMPLETED YES NO None
OUDVS 0002220130630A00 2013-04-01 2013-06-30 SM 2014-01-28T14:49:08 BUSY YES NO None
OUDVS 0002220130331A00 2013-01-01 2013-03-31 SM 2014-01-28T14:03:58 BUSY YES NO None
View
Request Correction
Request Next Return

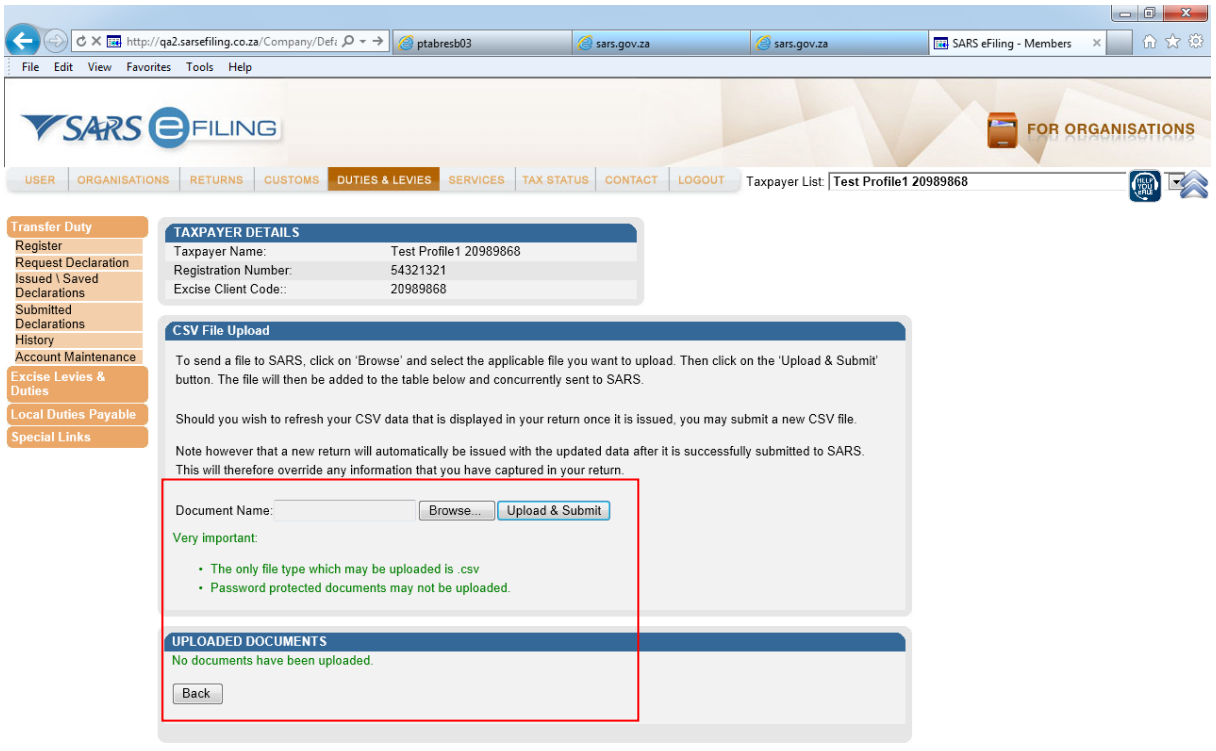
e) Click on **'Request Next Return'** to submitt a return.


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT
Taxpayer List: Test Profile1 20989868
Transfer Duty
Register
Request Declaration
Issued \ Saved Declarations
Submitted Declarations
History
Account Maintenance
Excise Levies & Duties
Local Duties Payable
Special Links
Return History Listing
Trader Details
Trader Name: Test Profile1 20989868
Registration Number: 54321321
Excise Client Code: 20989868
Warehouse Number: OUDVS 00022
The table below contains a list of the last few returns submitted against the selected industry/warehouse.
You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.
To continue, select a record against which you want to transact and then click on the relevant button which will then become available.
Select ERN Period From Date Period To Date Submission Channel Submission Date Status CSV Required ? Can Amend ? Exception
NOT YET AVAILABLE 2014-07-01 2014-09-30 N/A N/A NEW YES N/A None
OUDVS 0002220140630A00 2014-04-01 2014-06-30 EFILING 2014-07-09T15:48:51 COMPLETED YES YES None
OUDVS 0002220140331A00 2014-01-01 2014-03-31 SM 2014-05-02T09:39:51 COMPLETED YES NO None
OUDVS 0002220131231A00 2013-10-01 2013-12-31 SM 2014-01-29T10:22:20 BUSY YES NO None
OUDVS 0002220130930A00 2013-07-01 2013-09-30 EFILING 2014-01-28T15:13:43 COMPLETED YES NO None
OUDVS 0002220130630A00 2013-04-01 2013-06-30 SM 2014-01-28T14:49:08 BUSY YES NO None
OUDVS 0002220130331A00 2013-01-01 2013-03-31 SM 2014-01-28T14:03:58 BUSY YES NO None
View
Request Correction
Request Next Return

f) The below screen will appear if the selection is made for a licensee in the Motor Industry for Ad valorem purposes only.


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT
Taxpayer List: Test Profile1 20989868
Transfer Duty
Register
Request Declaration
Issued \ Saved Declarations
Submitted Declarations
History
Account Maintenance
Excise Levies & Duties
Local Duties Payable
Special Links
Return History Listing
Trader Details
Trader Name: Test Profile1 20989868
Registration Number: 54321321
Excise Client Code: 20989868
Warehouse Number: OUDVS 00022
The table below contains a list of the last few returns submitted against the selected industry/warehouse.
You may view a submitted return, or amend and file new returns where applicable. Refer to the detail in the table for this information.
To continue, select a record against which you want to transact and then click on the relevant button which will then become available.
Select ERN Period From Date Period Status CSV Required ? Can Amend ? Exception
NOT YET AVAILABLE 2014-07-01 2014-0 NEW YES N/A None
OUDVS 0002220140630A00 2014-04-01 2014-0 :51 COMPLETED YES YES None
OUDVS 0002220140331A00 2014-01-01 2014-0 :51 COMPLETED YES NO None
OUDVS 0002220131231A00 2013-10-01 2013-1 :20 BUSY YES NO None
OUDVS 0002220130930A00 2013-07-01 2013-0 :43 COMPLETED YES NO None
OUDVS 0002220130630A00 2013-04-01 2013-0 :08 BUSY YES NO None
OUDVS 0002220130331A00 2013-01-01 2013-0 :58 BUSY YES NO None
View Request Correction Request Next Return
CSV Required
SARS requires that you upload and submit the relevant data file prior to viewing or completing your return.
To upload a CSV file now, select the Upload Data button below.
To cancel this request and return to the history listing page, click on the Back button.
Upload Data Back

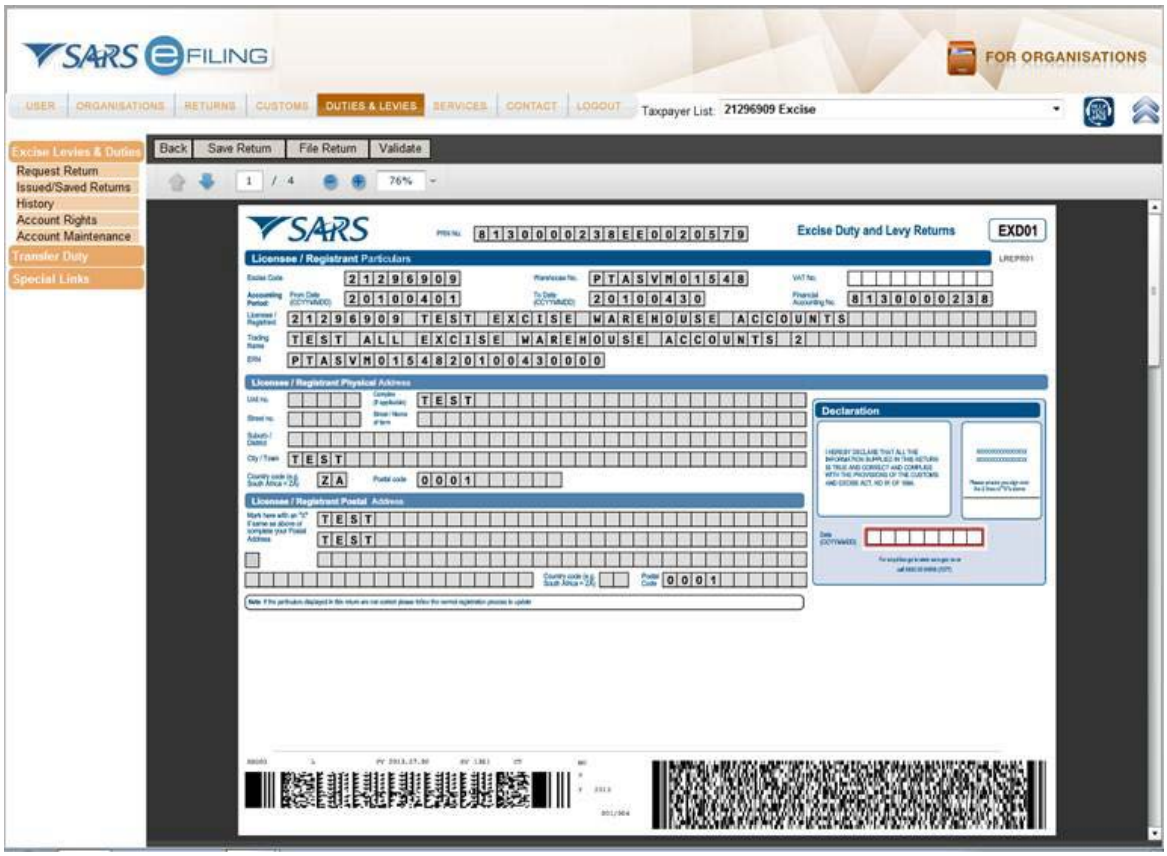
g) The below massage will display if the upload was unsuccessful.


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT
Taxpayer List: Test Profile1 20989868
Transfer Duty
Register
Request Declaration
Issued \ Saved Declarations
Submitted Declarations
History
Account Maintenance
Excise Levies & Duties
Local Duties Payable
Special Links
TAXPAYER DETAILS
Taxpayer Name: Test Profile1 20989868
Registration Number: 54321321
Excise Client Code:: 20989868
CSV File Upload
To send a file to SARS, click on 'Browse' and select the applicable file you want to upload. Then click on the 'Upload & Submit' button. The file will then be added to the table below and concurrently sent to SARS.
Should you wish to refresh your CSV data that is displayed in your return once it is issued, you may submit a new CSV file.
Note however that a new return will automatically be issued with the updated data after it is successfully submitted to SARS. This will therefore override any information that you have captured in your return.
Document Name: Browse... Upload & Submit
Very important:
• The only file type which may be uploaded is .csv
• Password protected documents may not be uploaded.
UPLOADED DOCUMENTS
No documents have been uploaded.
Back

## 3.5 Excise Duty and Levy Returns (EXD01)

a) The next two pages are generic for all the product types and will not be repeated for each product type.

b) To print the return you have two (2) options: "**right click**" and select **print** or on the "**menu bar**" click on **file** and select **print**.




### 3.5.1 Licensee/Registrant Particulars

a) Once the return is open, you will notice that most of the fields are already pre-populated:

i) Payment Reference Number (PRN);
ii) Excise **Code** – This number must consist of eight (8) digits. eg. 1234 = 00001234;
iii) Warehouse **No.** – eg. PRLSVM150;
iv) VAT **No.** – This number must consist of ten (10) digits, starting with a 4;
v) Accounting period: From date – eg. 20130227 (CCYYMMDD);
vi) **To Date** – eg. 20130328 (CCYYMMDD);
vii) Financial **Account No.** – This number will consist of ten (10) digits;
viii) **Licensee/Registrant –** The licensed/registered name with SARS;
ix) **Trading Name –** The name the licensee/registrant trades under, if applicable; and
x) Excise Reference Number (ERN).

### 3.5.2 Licensee/Registrant Physical Address (this can never be a postal address)

a) Unit No. – e.g. 12 (Pre-populated).

b) Complex (if applicable) – e.g. Industrial Park (Pre-populated).

c) Street No. – e.g. 25 (Pre-populated).

d) Street/Name of farm – e.g. Distillery Rd (Pre-populated).

e) Suburb/District – e.g. Berg River (Pre-populated).

f) City/Town – e.g. Wellington (Pre-populated).

g) Country code – e.g. South Africa = ZA (Pre-populated).

h) Postal code – e.g. 7655 (Pre-populated).

### 3.5.3 Licensee/Registrant Postal Address

a) Mark here with an "X" if the same as above or complete your Postal address – e.g. P.O. Box 10, Wellington (Pre-populated).

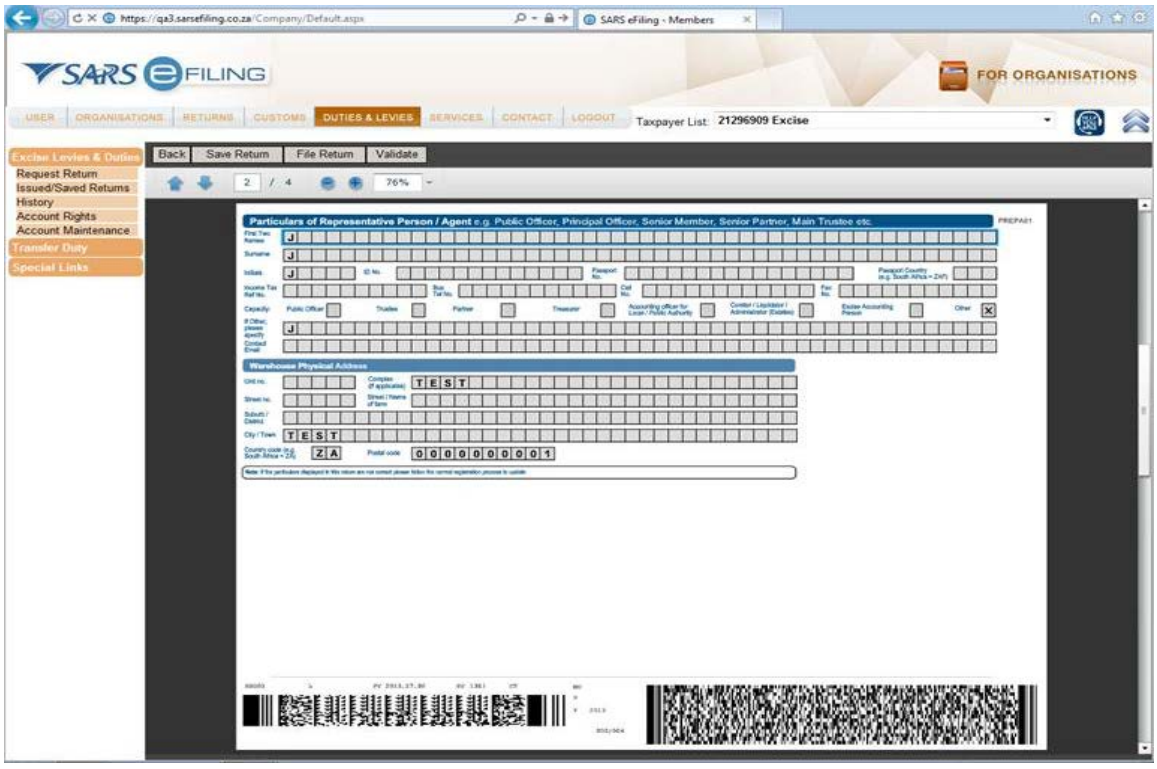
b) Country code – e.g. South Africa = ZA (Pre-populated).

c) Postal code – e.g. 7655 (Pre-populated).

### 3.5.4 Declaration

a) **Date (CCYYMMDD)** – Date of signing the declaration. This must be completed.

**3.5.5 Particulars of Representative Person or Agent** e.g. Public Officer, Principal Officer, Senior Member, Senior Partner, Main Trustee.




a) **First two names** – e.g. Andrew John (Pre-populated).

b) **Surname** – e.g. Smith (Pre-populated).

c) **Initials** – e.g. AJ (Pre-populated).

d) **ID No.** – e.g. 4112075239087 (Pre-populated).

e) **Passport No.** – Can be used if not in possession of an ID (Pre-populated).

f) **Passport Country** – e.g. South Africa = ZAF (Pre-populated).

g) **Income Tax Reference number** – IT number of representative, not Company or CC. (Pre-populated).

h) **Business Tel no.** – e.g. 0218643258 (Must be 10 digits) (Pre-populated)).

i) **Cell no.** – Cellular number of representative or agent (Must be 10 digits) (Pre-populated).

j) **Fax No.** – Business fax number (Pre-populated).

k) **Capacity** – One of these boxes indicating the capacity of the representative has to be marked (Pre-populated).

l) **If other, please specify** – It can be another function in the company, e.g. admin officer, or it can be an agent acting on someone's behalf (Pre-populated).

m) **Contact email** – e.g. jripper@whitechappel.co.za (Pre-populated).

#### 3.5.6 Warehouse Physical Address (this can never be a postal address)

a) **Unit No.** – e.g. 12 (Pre-populated).

b) **Complex (if applicable)** – e.g. Industrial Park (Pre-populated).

c) **Street No.** – e.g. 25 (Pre-populated).

d) **Street/Name of farm** – e.g. Distillery Rd. (Pre-populated).

e) **Suburb/District** – e.g. Berg River (Pre-populated).

f) **City/Town** – e.g. Wellington (Pre-populated).

g) **Country code** – e.g. South Africa = ZA (Pre-populated).

h) **Postal code** – e.g. 7655 (Pre-populated).

i) If the pre-populated particulars displayed in the return is not correct please follow the registration process to update or contact your nearest Customs or Excise branch.

# 4 Specific Excise Duties (SCH1P2A)

## 4.1 Traditional African Beer (TAB) and Powder

a) The selection of the type of return will determine what return will be displayed. If the Traditional African Beer return was selected, the following screens will follow after the two (2) Licensee and Registration Particulars screens.

b) If the client selected the wrong information, the client must go back and then select the correct product and warehouse type (e.g. Malt Beer - SOS).

c) The heading on top of each page will indicate to the client that the EXCISE ACCOUNT SCHEDULE – SVM TAB Special Manufacturing Warehouse is open and capturing can commence.

d) The information must be captured under the correct column e.g. Product code and Tariff item.

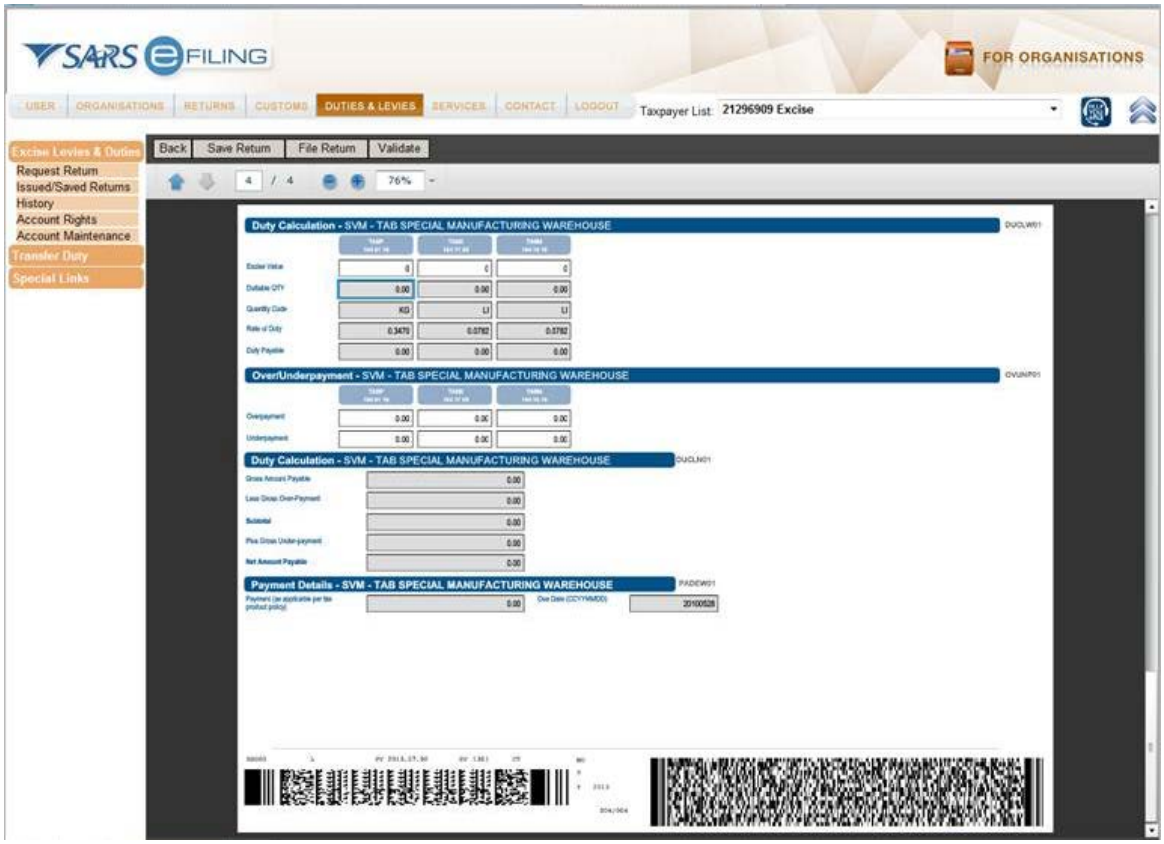
e) Rebated Removals:

i) Insert the rebates normally used for the licensed warehouse. For description of Rebate Items refer to Schedule 6 on the SARS website under Legal and Policy; and

ii) Click on the **'+Add'** button to open the lines for the capturing of the rebate information. To close the lines, click on **'+Delete'** and the lines will disappear as well as the captured information.

f) The following boxes must be completed:

i) Bonded Removals to RSA warehouses – Product removed to Customs and Excise Warehouses within the RSA;
ii) Bonded Removals to BLNS warehouses – Product removed to Customs and Excise Warehouses within the BLNS;
iii) Export Removals – Product removed to Countries outside the SACU; and
iv) Totals Non-Duty paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.




g) The following boxes on this page need to be completed:

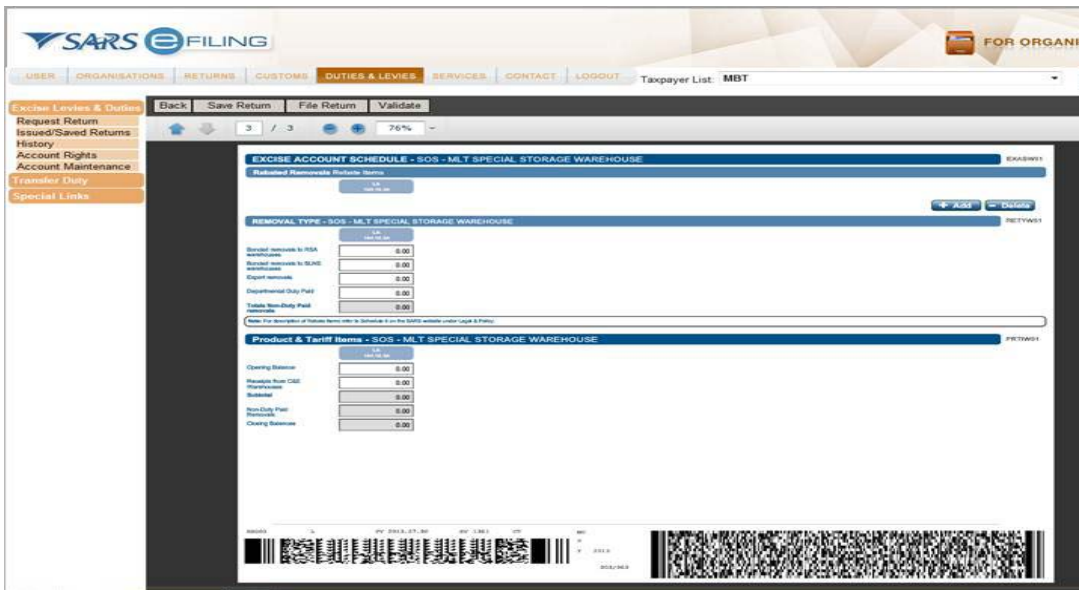
i) **Excise Value.**
ii) **Overpayment** – Amount deductible on over-payment on previous month's return.
i) **Underpayment -** Amount to be added on under-payment for previous month's return.

## 4.2 Beer made from Malt (MLT)

a) The selection of the type of return will determine what return will be displayed. If the client selected the Malt Beer account the following screen will follow after the two (2) Licensee and Registration Particulars screens.

b) If the client selected the wrong information, the client must go back and the select the correct product and warehouse type (e.g. Malt Beer – SOS).

c) The heading on top of each page will indicate to the client that the EXCISE ACCOUNT SCHEDULE – VM or SOS Malt Beer and Warehouse type is open and capturing can commence.


SARS eFILING
Taxpayer List: MBT
Back
Save Return
File Return
Validate
EXCISE ACCOUNT SCHEDULE - SOS - MLT SPECIAL STORAGE WAREHOUSE
REMOVAL TYPE - SOS - MLT SPECIAL STORAGE WAREHOUSE
Product & Tariff Items - SOS - MLT SPECIAL STORAGE WAREHOUSE

a) The information must be captured under the correct column e.g. Product code and Tariff item.

b) Rebated Removals:

i) Insert the rebates normally used for the licensed warehouse. For description of Rebate Items refer to Schedule 6 on the SARS website under Legal and Policy; and
ii) Click on the **'+Add'** button to open the lines for the capturing of the rebate information. To close the lines click on **'+Delete'** and the lines will disappear as well as the captured information.

c) The information must be captured under the correct column e.g. Product code and Tariff item. The eFiling Excise Duty and Levy Returns must be completed in full before it is submitted.

d) Below are a few of the boxes that must be completed:

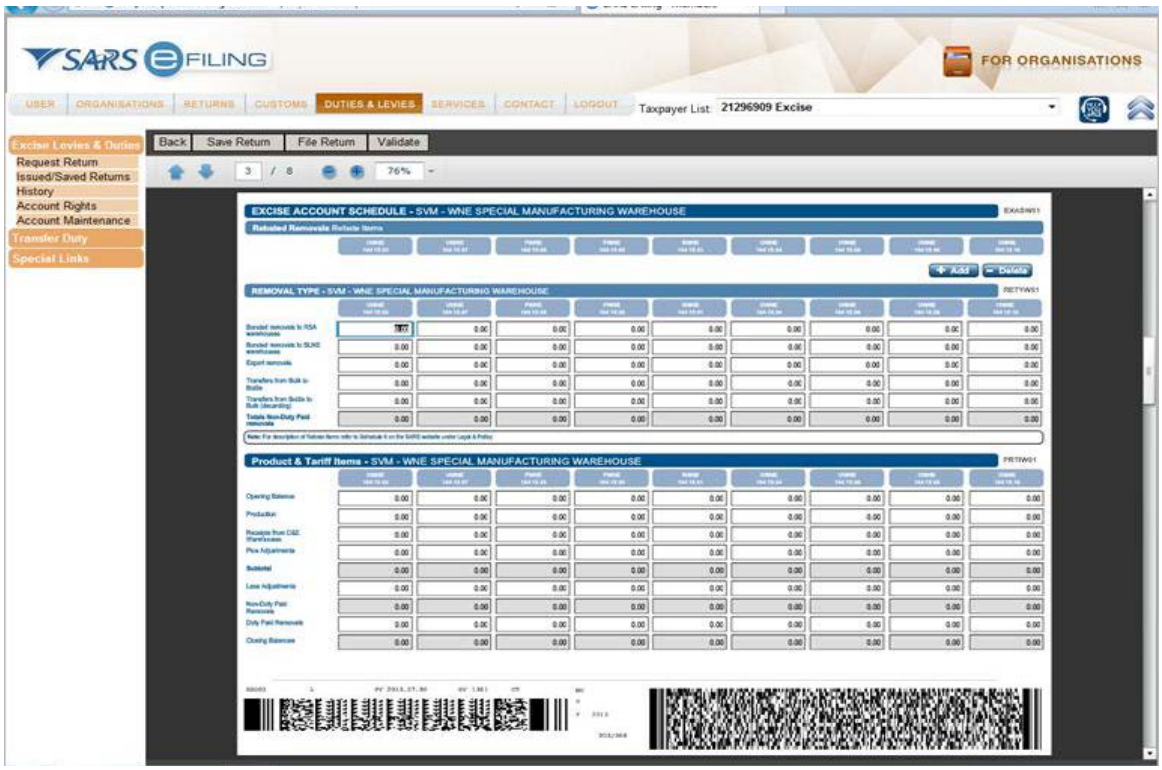
i) Bonded Removals to RSA warehouses – Product removed to Customs and Excise Warehouses within the RSA;
ii) Bonded Removals to BLNS warehouses – Product removed to Customs and Excise Warehouses within the BLNS;
iii) Export Removals – Product removed to Countries outside the SACU; and
iv) Totals Non-Duty paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.

## 4.3 Wine (Fortified, Unfortified, Sparkling, Vermouth & Other Fermented Beverages)

a) The selection of the type of the return will determine what return will be displayed. If the client selected the Wine return, the following screens will follow after the two (2) Licensee and Registration Particulars screens.

b) If the client selected the wrong information, the client must go back and then select the correct product and warehouse type (e.g. Malt Beer – SOS).

c) The heading on top of each page will indicate to the client that the EXCISE ACCOUNT SCHEDULE – SVM, OS or SOS and Warehouse type is open and capturing can commence.




d) The information must be captured under the correct column e.g. Product code and Tariff item.

e) Rebated Removals:

i) Insert the rebates normally used for the licensed warehouse. For description of Rebate Items, refer to Schedule 6 on the SARS website under Legal and Policy; and

ii) Click on the **'+Add'** button to open the lines for the capturing of the rebate information. To close the lines, click on **'+Delete'** and the lines will disappear as well as the captured information.

f) The information must be captured under the correct column e.g. Product code and Tariff item. The eFiling Excise Duty and Levy Returns must be completed in full before they are submitted.

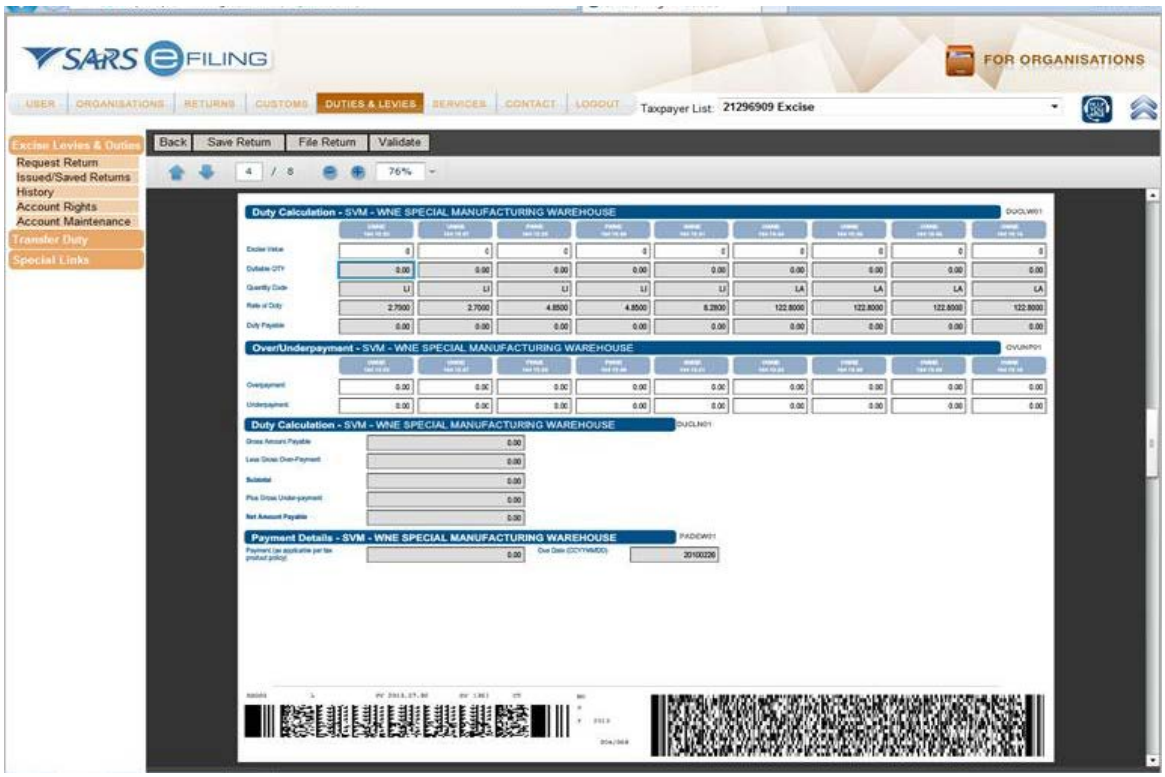
g) Below are just a few of the boxes that must be completed:

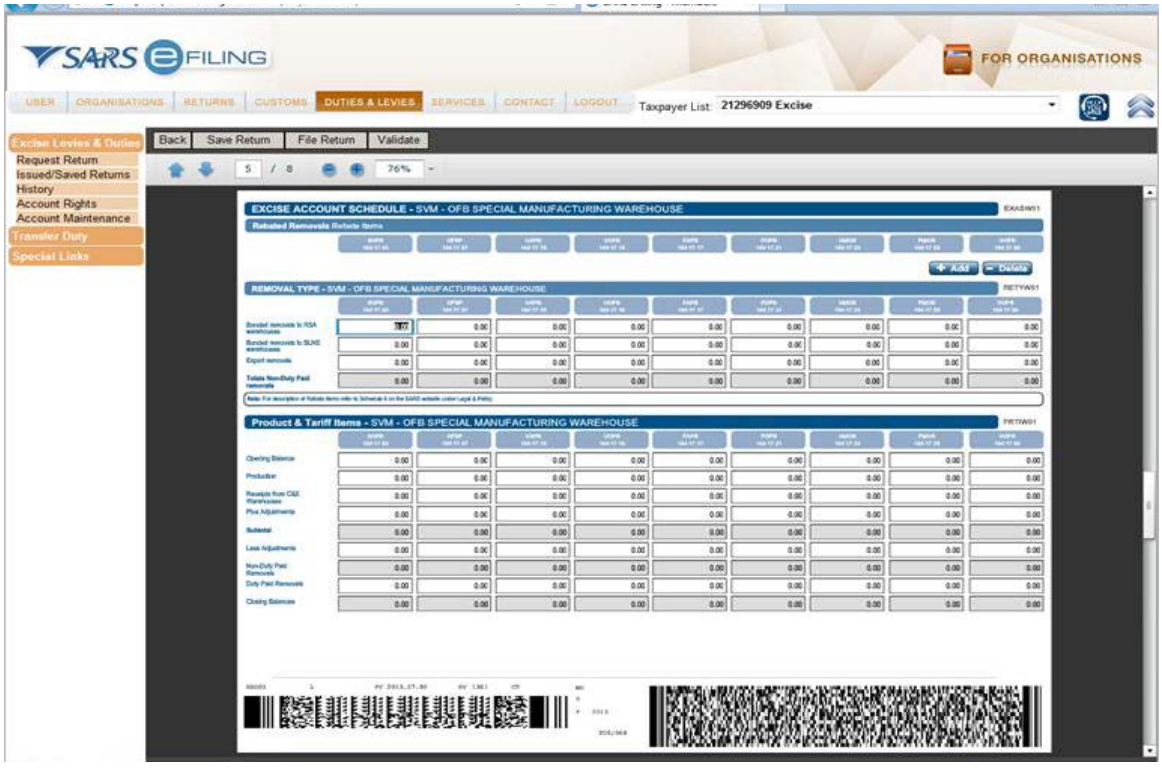
i) Bonded Removals to RSA warehouses – Product removed to Customs and Excise Warehouses within the RSA;

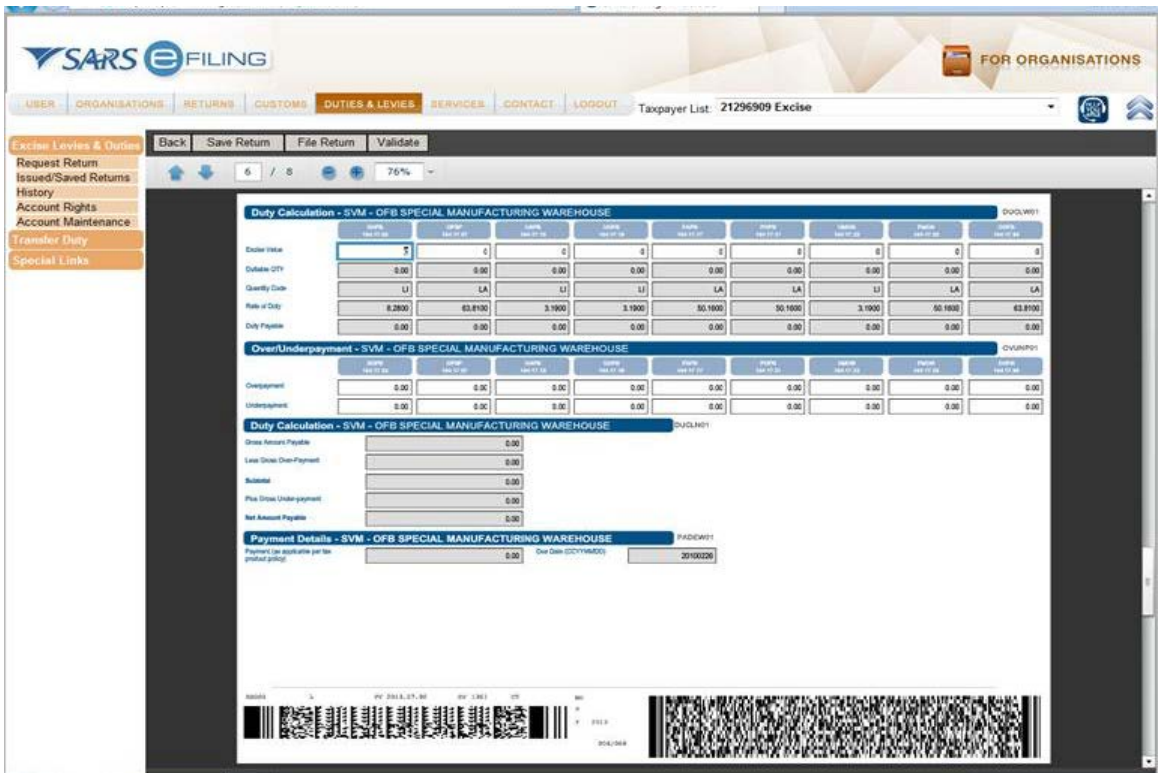
ii) Bonded Removals to BLNS warehouses – Product removed to Customs and Excise Warehouses within the BLNS;

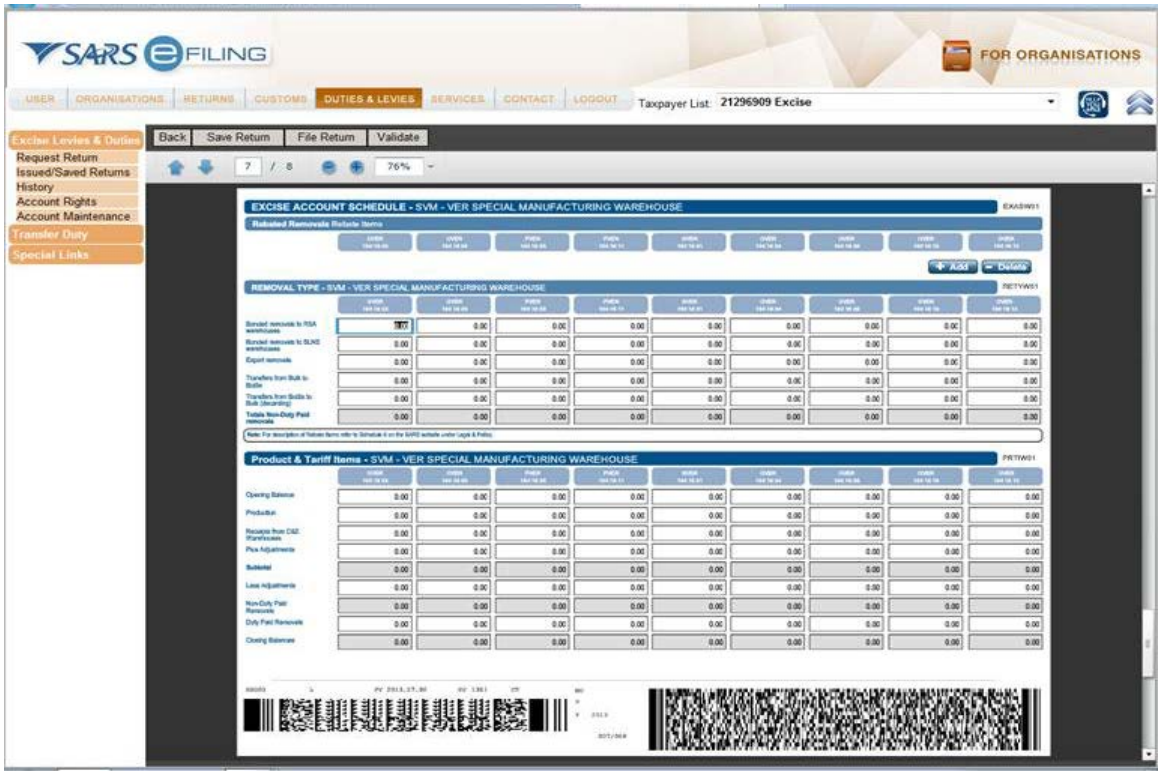
iii) Export Removals – Product removed to Countries outside the SACU; and

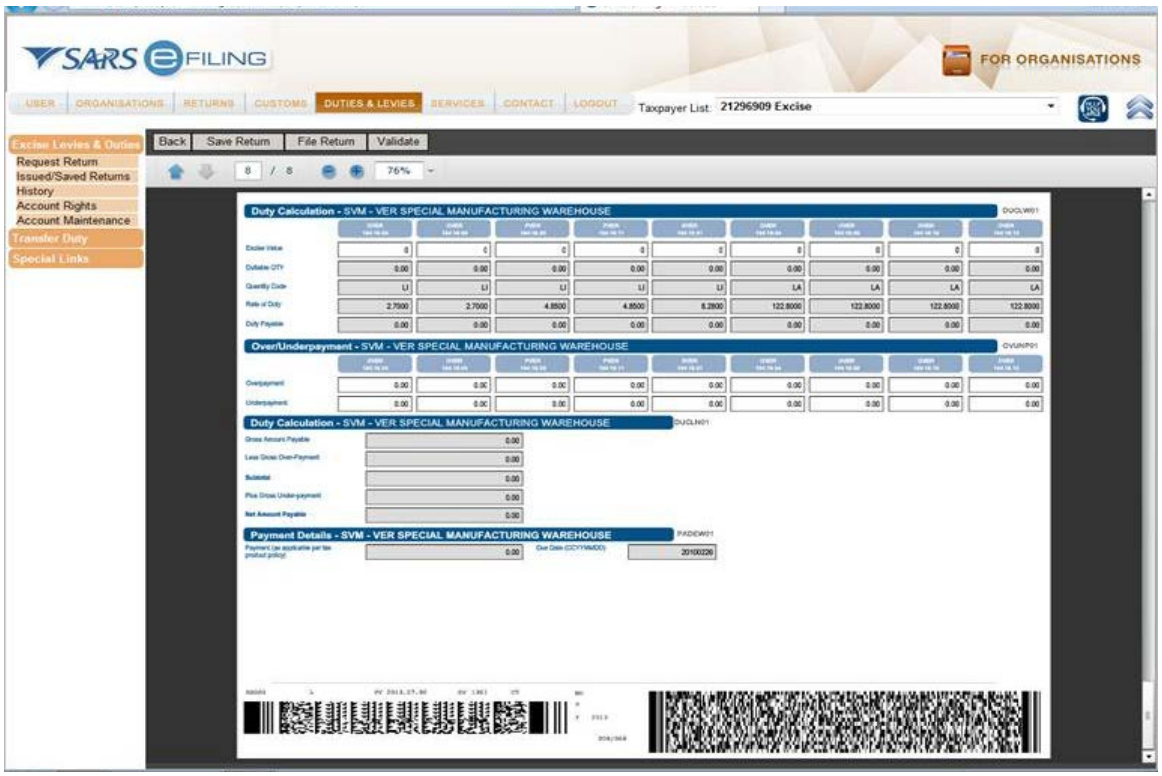
iv) Totals Non-Duty paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT
Taxpayer List: 21296909 Excise
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
4 / 8
76%
Duty Calculation - SVM - WNE SPECIAL MANUFACTURING WAREHOUSE
Over/Underpayment - SVM - WNE SPECIAL MANUFACTURING WAREHOUSE
Duty Calculation - SVM - WNE SPECIAL MANUFACTURING WAREHOUSE
Payment Details - SVM - WNE SPECIAL MANUFACTURING WAREHOUSE


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT
Taxpayer List: 21296909 Excise
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
5 / 8
76%
EXCISE ACCOUNT SCHEDULE - SVM - OFB SPECIAL MANUFACTURING WAREHOUSE
Rebated Removals Refade Items
Add
Delete
REMOVAL TYPE - SVM - OFB SPECIAL MANUFACTURING WAREHOUSE
Product & Tariff Items - SVM - OFB SPECIAL MANUFACTURING WAREHOUSE


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT
Taxpayer List: 21296909 Excise
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
6 / 8
76%
Duty Calculation - SVM - OFB SPECIAL MANUFACTURING WAREHOUSE
Over/Underpayment - SVM - OFB SPECIAL MANUFACTURING WAREHOUSE
Duty Calculation - SVM - OFB SPECIAL MANUFACTURING WAREHOUSE
Payment Details - SVM - OFB SPECIAL MANUFACTURING WAREHOUSE


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT
Taxpayer List: 21296909 Excise
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
7 / 8
76%
EXCISE ACCOUNT SCHEDULE - SVM - VER SPECIAL MANUFACTURING WAREHOUSE
Rebated Removals Rebate Items
Add
Delete
REMOVAL TYPE - SVM - VER SPECIAL MANUFACTURING WAREHOUSE
Product & Tariff Items - SVM - VER SPECIAL MANUFACTURING WAREHOUSE



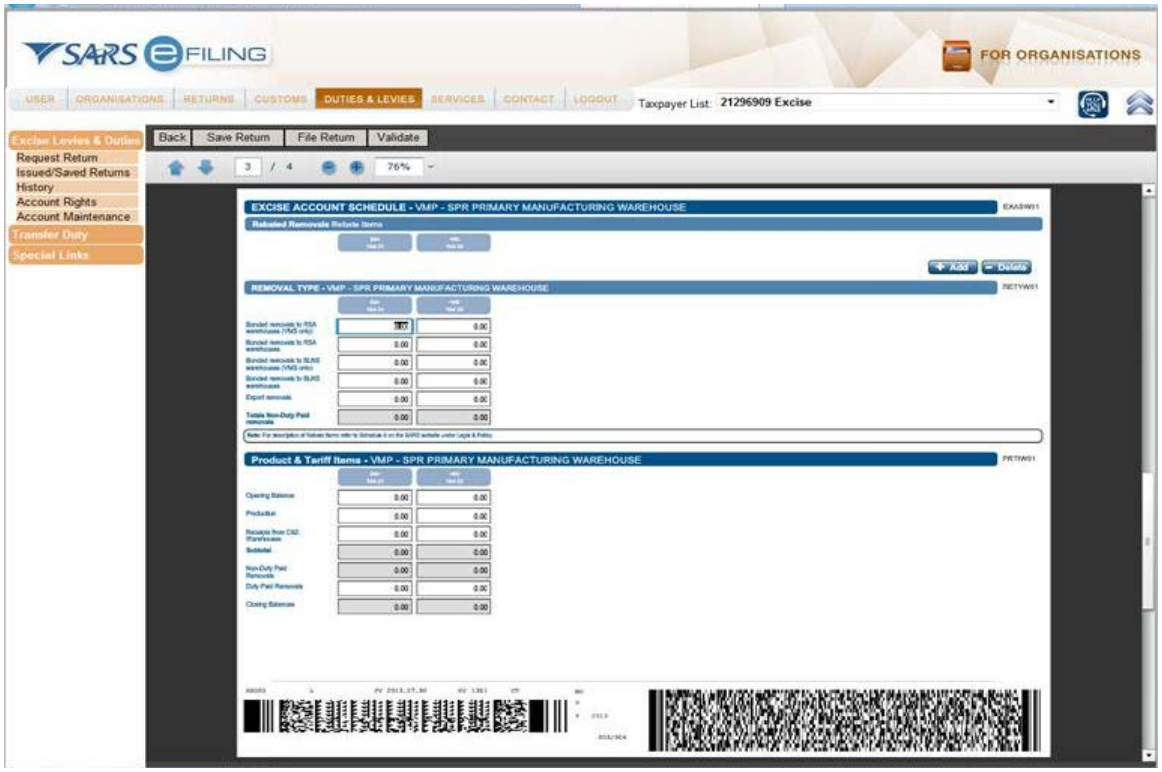

## 4.4 Spirits (Whisky, Rum, Gin, Vodka and Liqueurs, etc.)

a) The selection of the return will determine what return will be displayed. If the client selected the VMP Primary Spirits return, the following screens will follow after the two (2) Licensee and Registration Particulars screens.

b) If the client selected the wrong information, the client must go back and then select the correct product and warehouse type (e.g. Malt Beer - SOS).

c) The heading on top of each page will indicate to the client that the EXCISE ACCOUNT SCHEDULE – VMP or SOS etc. and Warehouse type is open and capturing can commence.

### 4.4.1 VMP Primary Spirits Account




a) The information must be captured under the correct column e.g. Product code and Tariff item.

b) Rebated Removals:

i) Insert the rebates normally used for the licensed warehouse. For a description of Rebate Items, refer to Schedule 6 on the SARS website under Legal and Policy; and

ii) Click on the **'+Add'** button to open the lines for the capturing of the rebate information. To close the lines, click on **'+Delete'** and the lines will disappear as well as the captured information.

c) The information must be captured under the correct column e.g. Product code and Tariff item. The eFiling Excise Duty and Levy Returns must be completed in full before it is submitted.

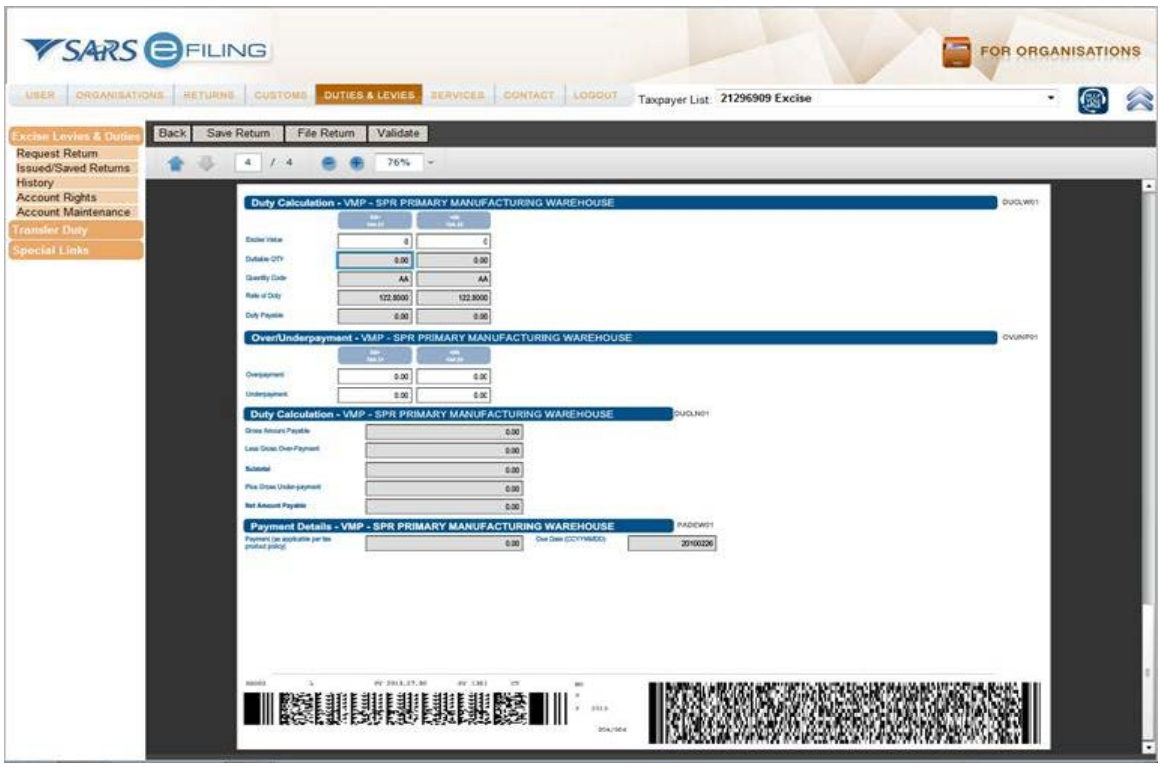
d) Below are just a few of the boxes that must be completed:

i) Bonded Removals to RSA warehouses – Product removed to Customs and Excise Warehouses within the RSA;

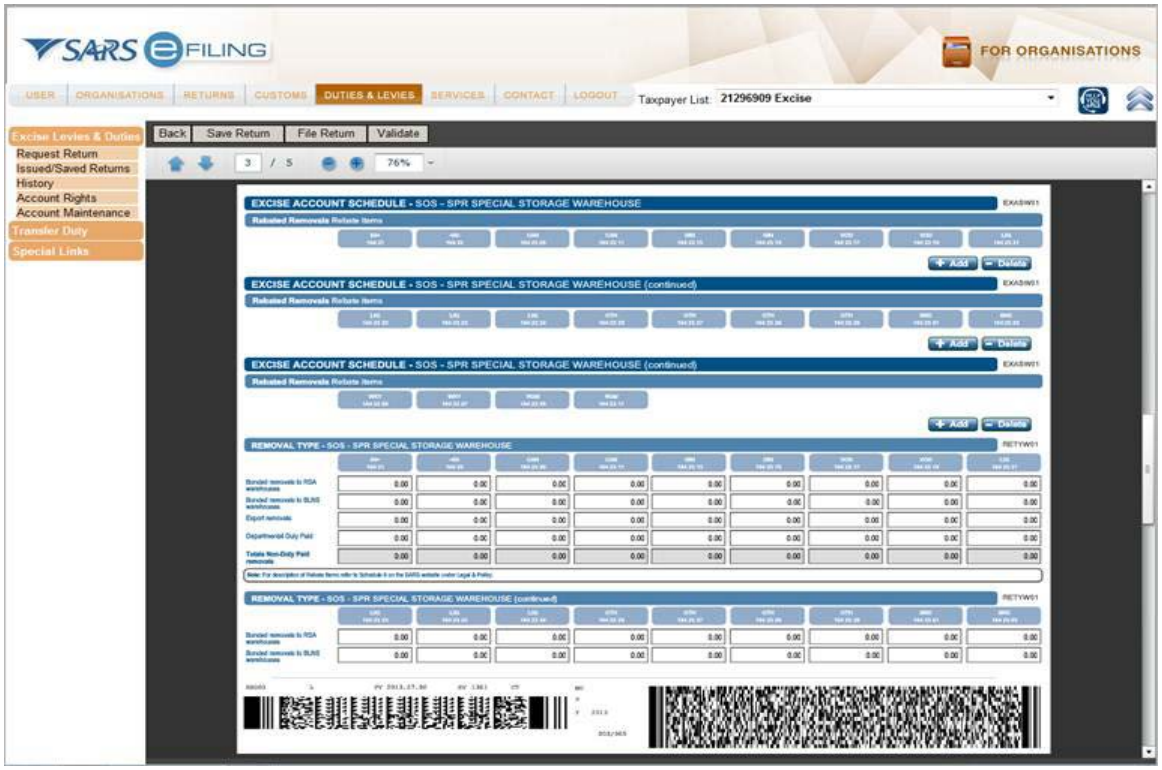
ii) Bonded Removals to BLNS warehouses – Product removed to Customs and Excise Warehouses within the BLNS;

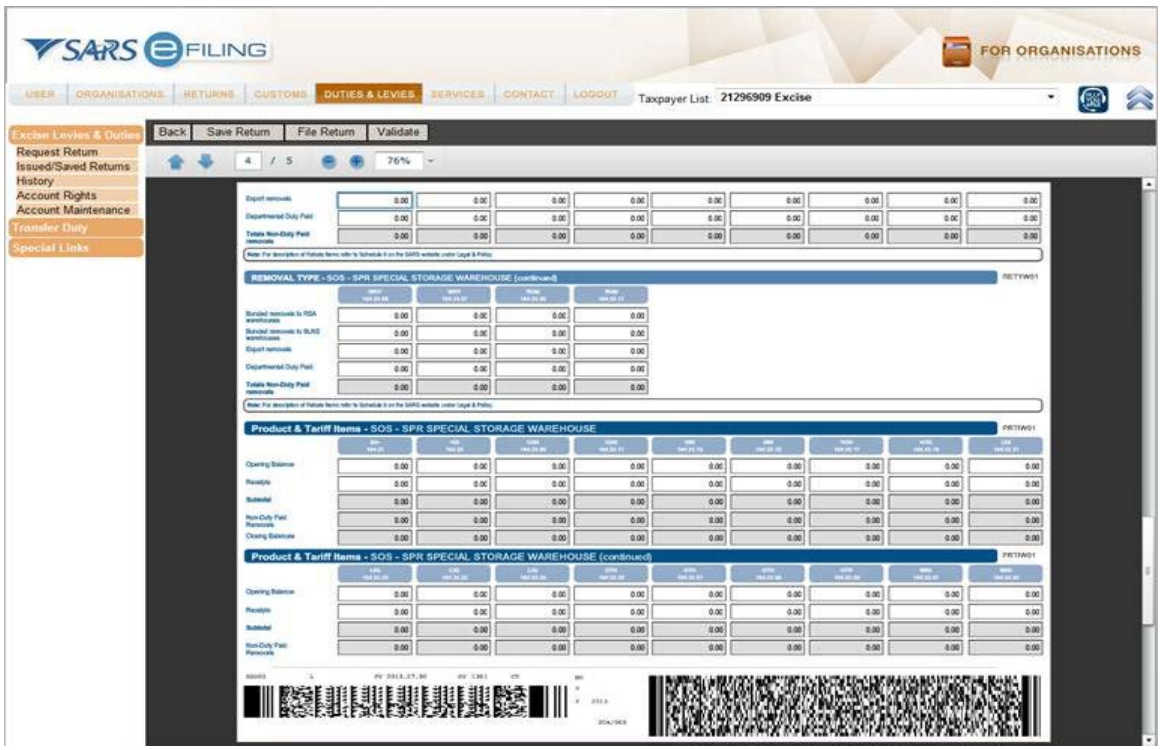
iii) Export Removals – Product removed to Countries outside the SACU; and

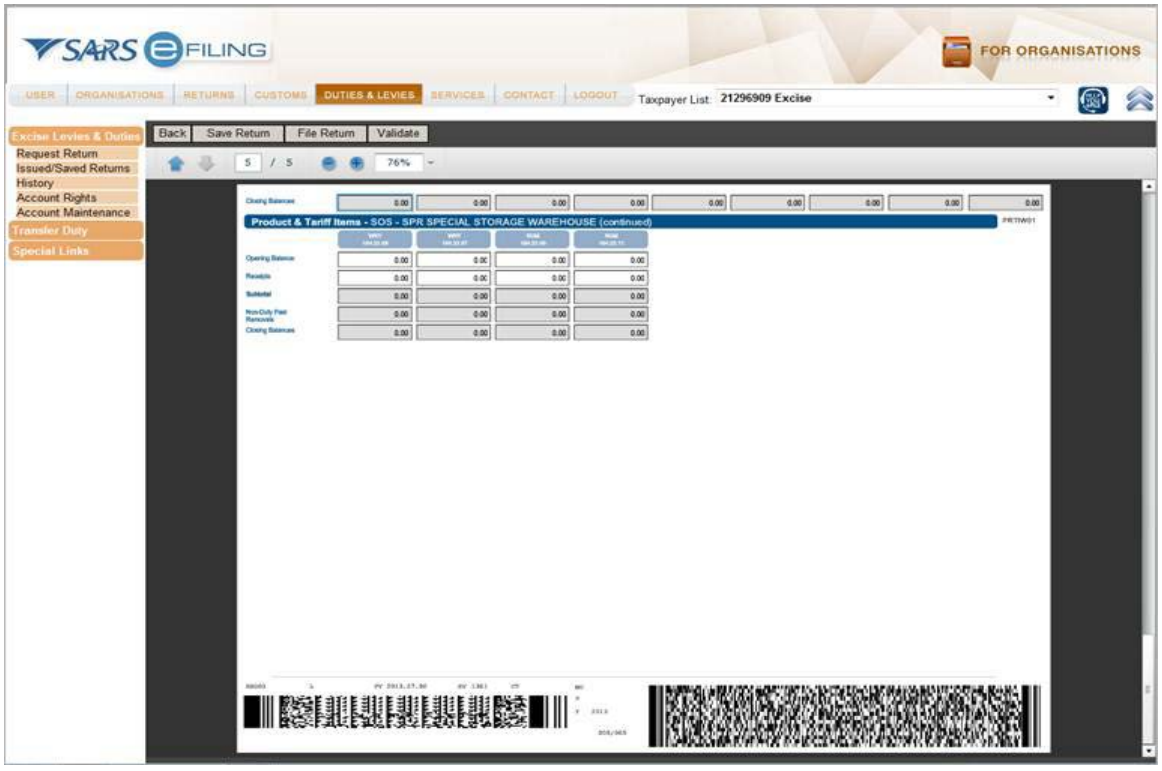
iv) Totals Non-Duty paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.



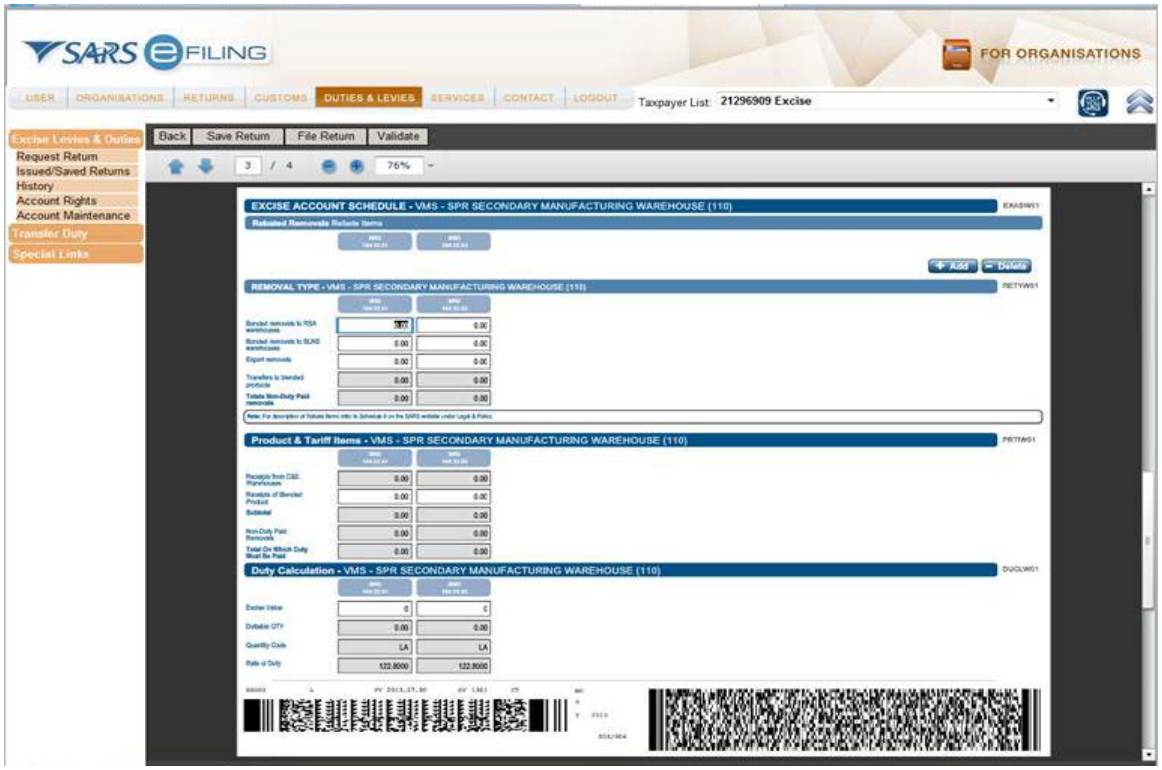

### 4.4.2 SOS Spirits Special Storage Warehouse Account

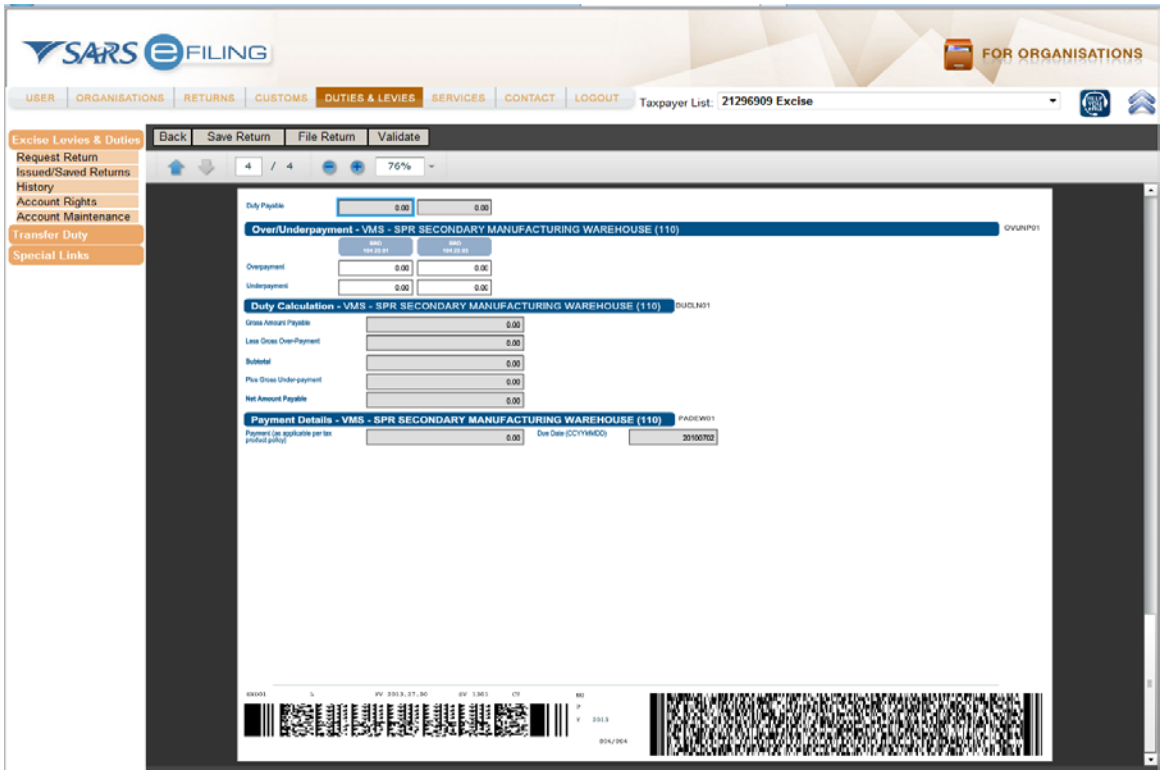

SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT
Taxpayer List: 21296909 Excise
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
3 / 5
76%
EXCISE ACCOUNT SCHEDULE - SOS – SPR SPECIAL STORAGE WAREHOUSE
EXCISE ACCOUNT SCHEDULE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued)
EXCISE ACCOUNT SCHEDULE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued)
REMOVAL TYPE - SOS - SPR SPECIAL STORAGE WAREHOUSE
REMOVAL TYPE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued)


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT
Taxpayer List: 21296909 Excise
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
4 / 5
76%
REMOVAL TYPE - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued)
Product & Tariff Items - SOS - SPR SPECIAL STORAGE WAREHOUSE
Product & Tariff Items - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued)


SARS eFILING
FOR ORGANISATIONS
USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES CONTACT LOGOUT
Taxpayer List: 21296909 Excise
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Account Rights
Account Maintenance
Transfer Duty
Special Links
Back
Save Return
File Return
Validate
5 / 5
76%
Product & Tariff Items - SOS - SPR SPECIAL STORAGE WAREHOUSE (continued)

### 4.4.3 Spirits VMS Spirits Secondary Manufacturing Account



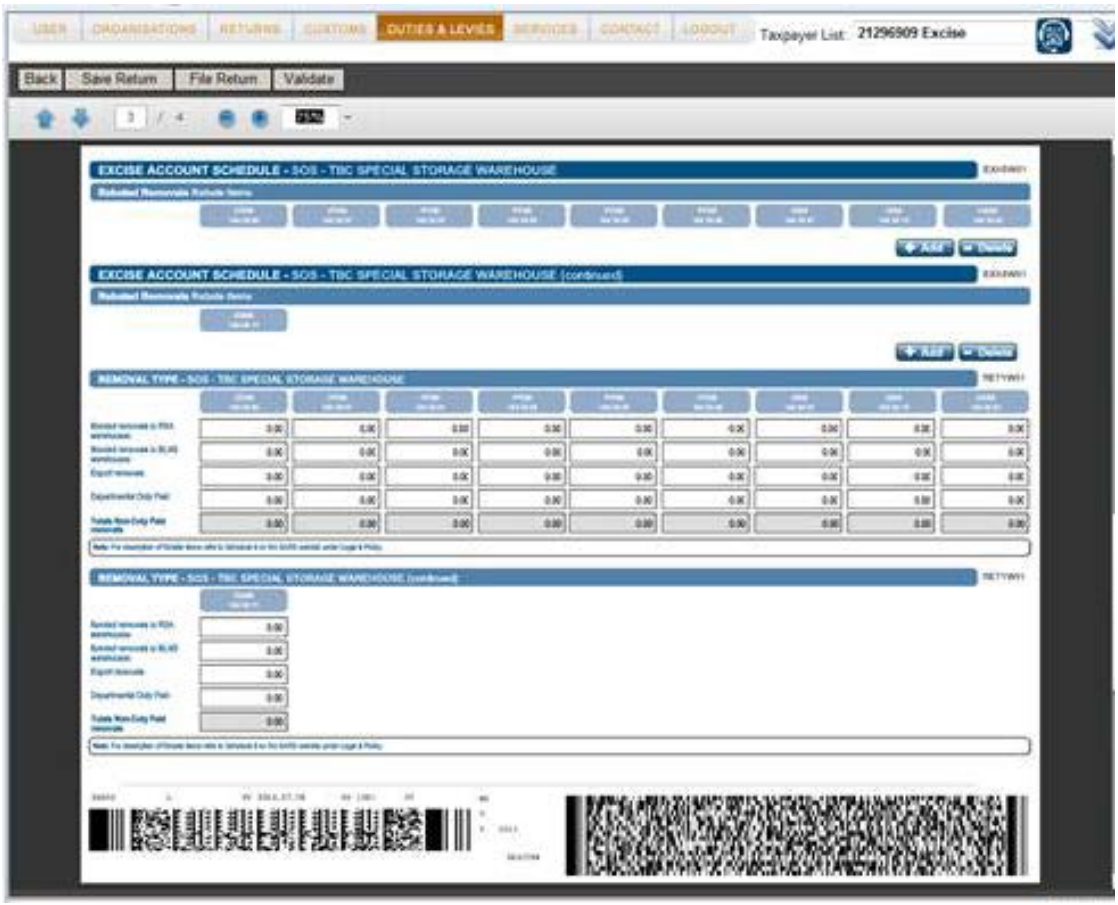
## 4.5 Tobacco

a) If the client selected the Tobacco return, the following screens will follow after the two (2) Licensee and Registration Particulars.

b) If the client selected the wrong information, the client must go back and then select the correct product and warehouse type (e.g. Malt Beer – SOS).

c) The heading on top of each page will indicate to the client that the EXCISE ACCOUNT SCHEDULE – SOS or VM and Warehouse type is open and capturing can commence.

### 4.5.1 Tobacco SOS Special Storage Warehouse


Taxpayer List: 21296909 Excise
Back
Save Return
File Return
Validate
EXCISE ACCOUNT SCHEDULE - SOS - TBC SPECIAL STORAGE WAREHOUSE
EXCISE ACCOUNT SCHEDULE - SOS - TBC SPECIAL STORAGE WAREHOUSE (continued)

a) The information must be captured under the correct column e.g. Product code and Tariff item.

b) Rebated Removals:

i) Insert the rebates normally used for the licensed warehouse. For a description of Rebate Items, refer to Schedule 6 on the SARS website under Legal and Policy; and

ii) Click on the **'+Add'** button to open the lines for the capturing of the rebate information. To close the lines click on **'+Delete'** and the lines will disappear as well as the captured information.

c) The information must be captured under the correct column e.g. Product code and Tariff item. The eFiling Excise Duty and Levy Returns must be completed in full before they are submitted.

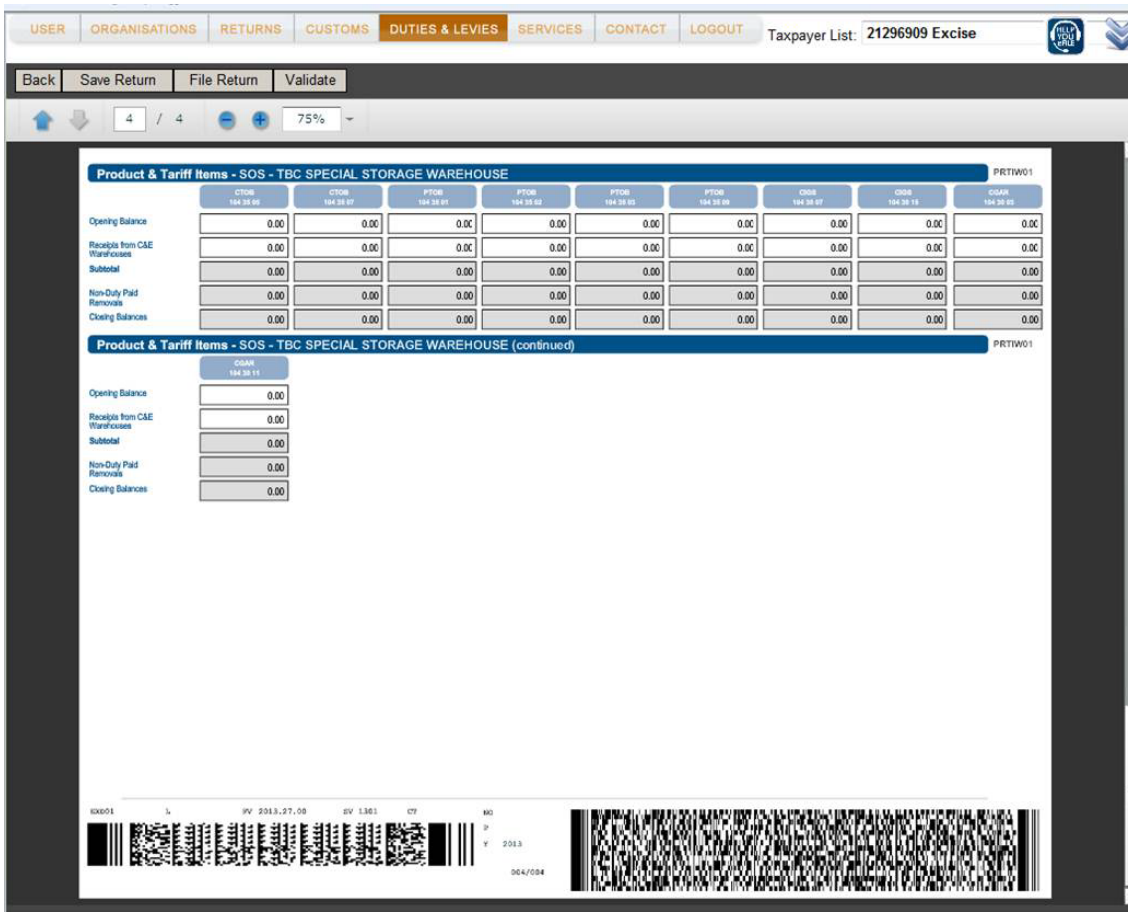
d) Below are just a few of the boxes that must be completed:

i) Bonded Removals to RSA warehouses – Product removed to Customs and Excise Warehouses within the RSA;

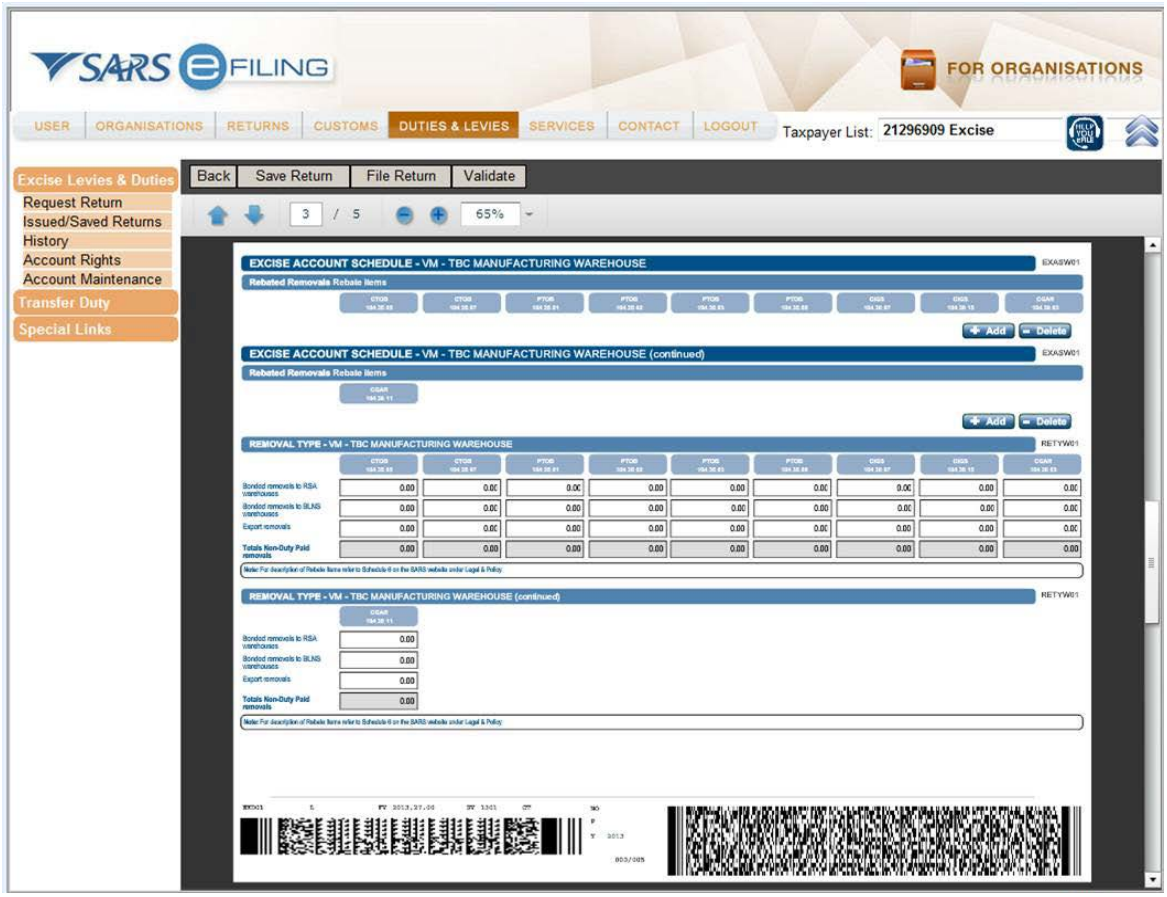
ii) Bonded Removals to BLNS warehouses – Product removed to Customs and Excise Warehouses within the BLNS;

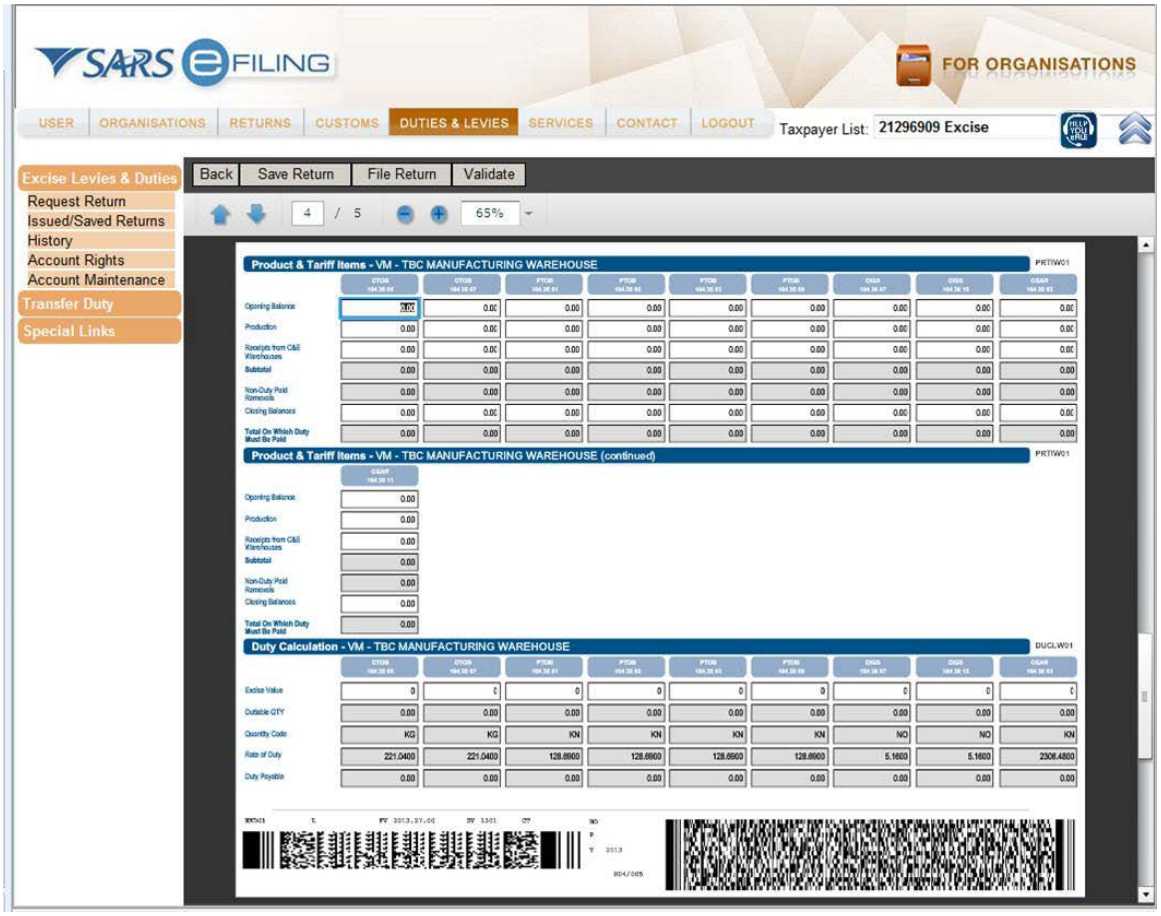
iii) Export Removals – Product removed to countries outside the SACU; and

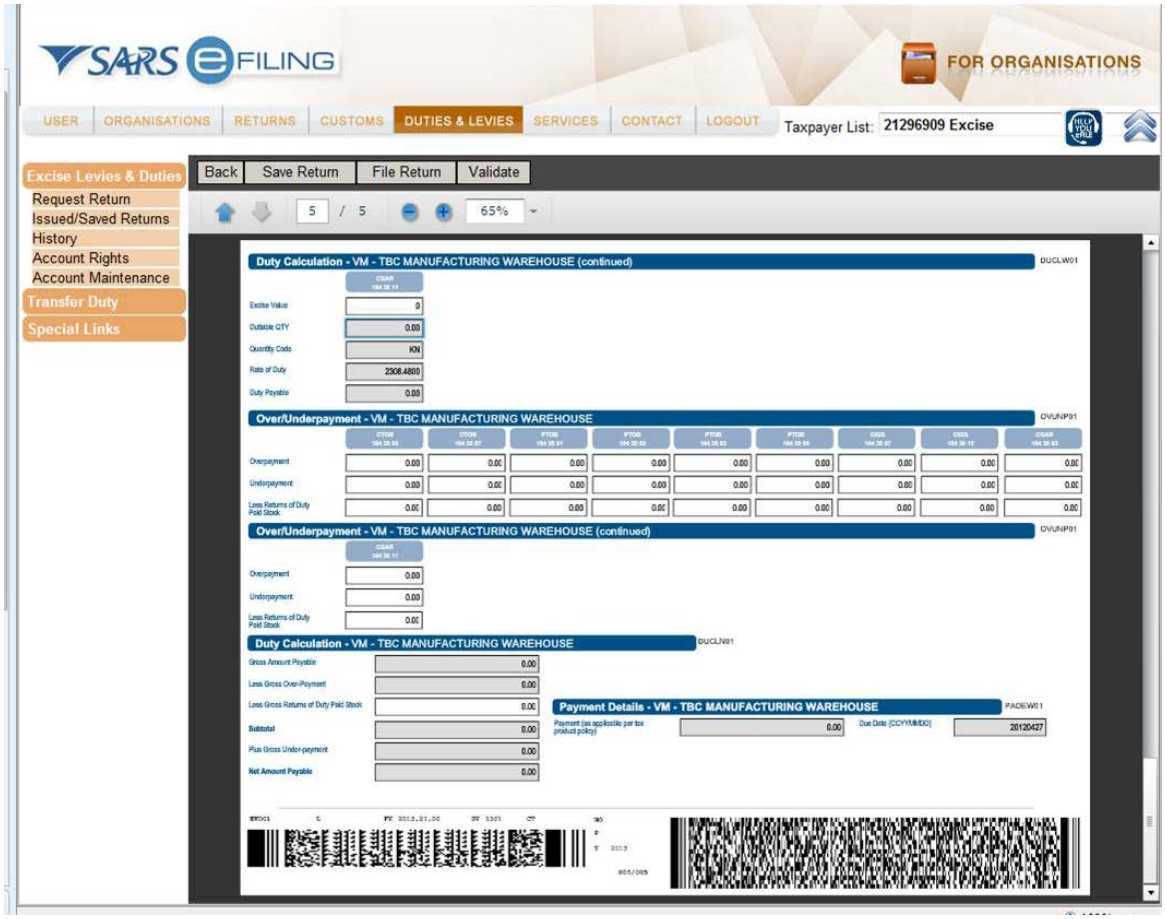
iv) Totals Non-Duty paid removals – The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.



### 4.5.2 Tobacco VM





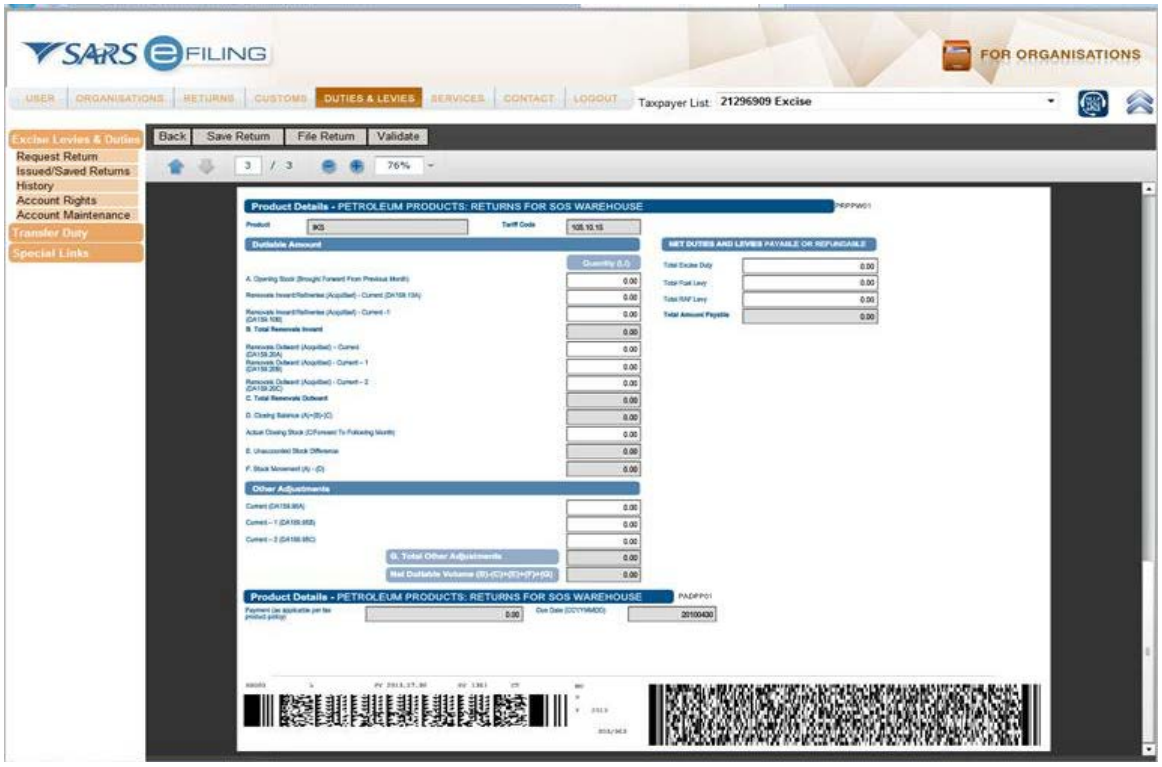

## 4.6 Fuel Products

a) If the client selected the Petroleum Products return, the following two (2) screens will follow after the Licensee and Registration Particulars.

b) If the client selected the wrong information the client must go back and then select the correct product and warehouse type (e.g. Bio-diesel VM Beer).

c) The heading on top of each page will indicate to the client that the EXCISE ACCOUNT SCHEDULE – Petroleum Products Returns for SOS Warehouse is open and capturing can commence.

### 4.6.1 SOS Kerosene




a) All the information must be captured under the correct column e.g. Product code and Tariff item.

b) Rebated Removals:

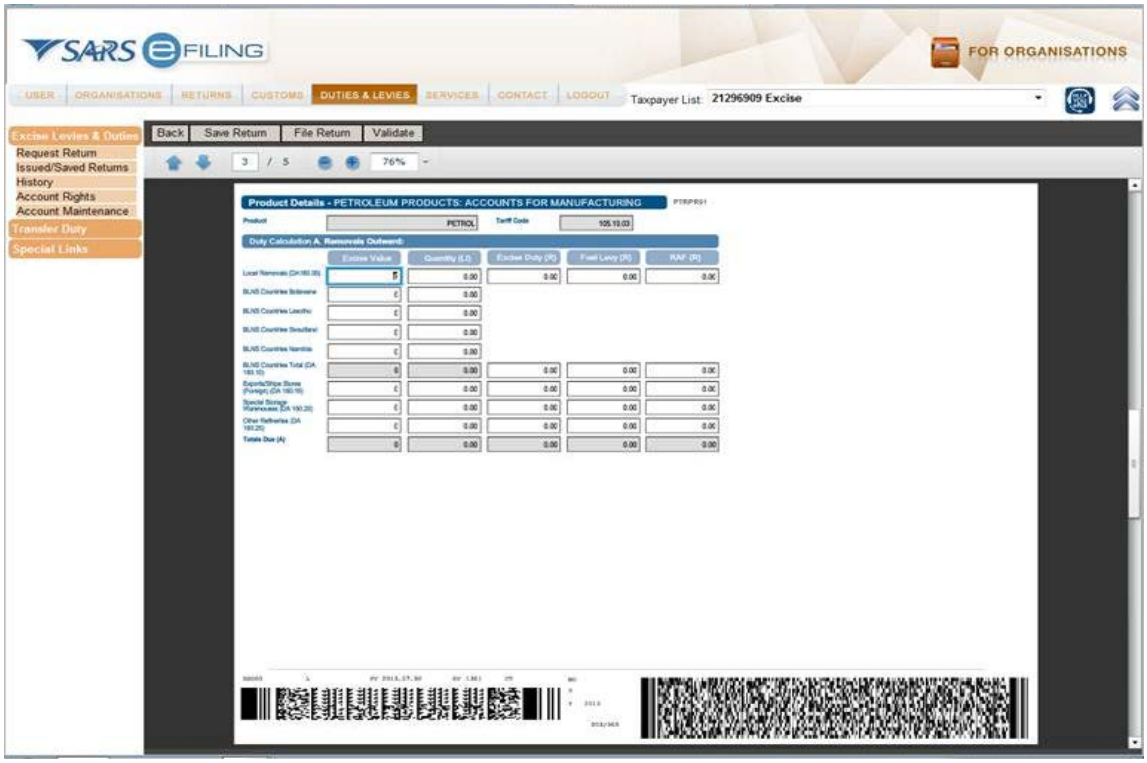
i) Insert the rebates normally used for the licensed warehouse. For description of Rebate Items refer to Schedule 6 on the SARS website under Legal and Policy; and

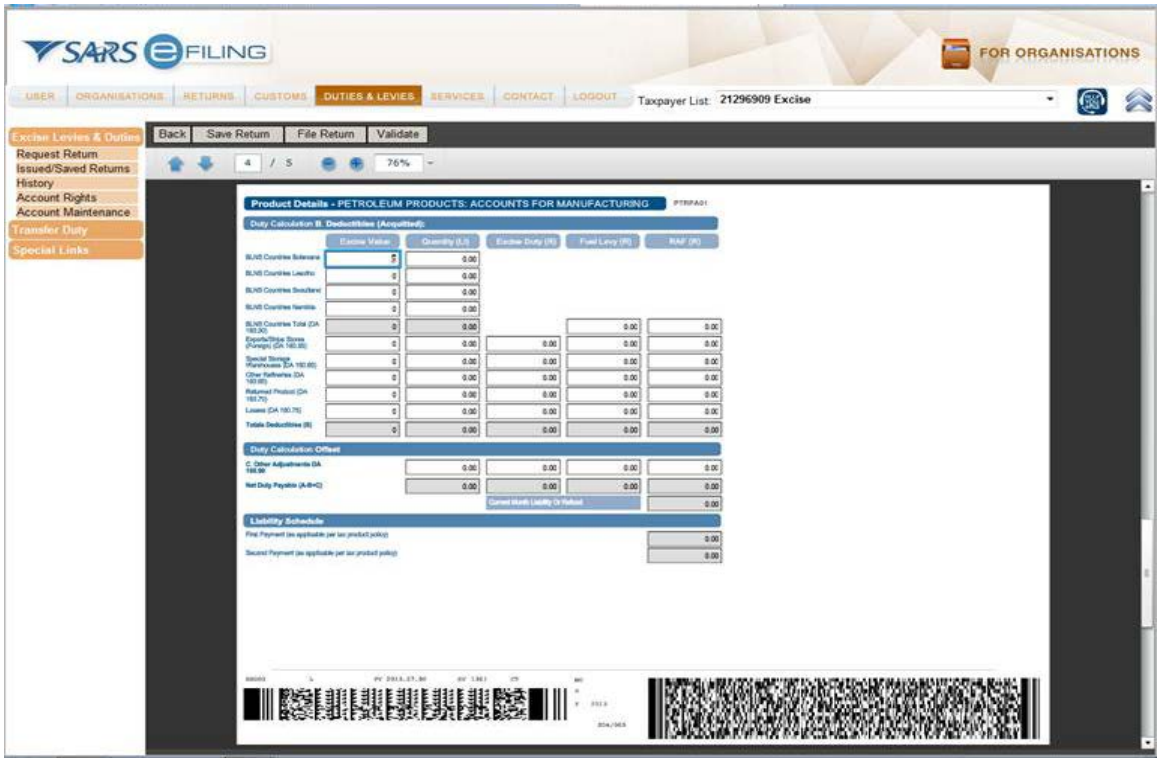
ii) Click on the **'+Add'** button to open the lines for the capturing of the rebate information. To close the lines click on **'+Delete'** and the lines will disappear as well as the captured information.

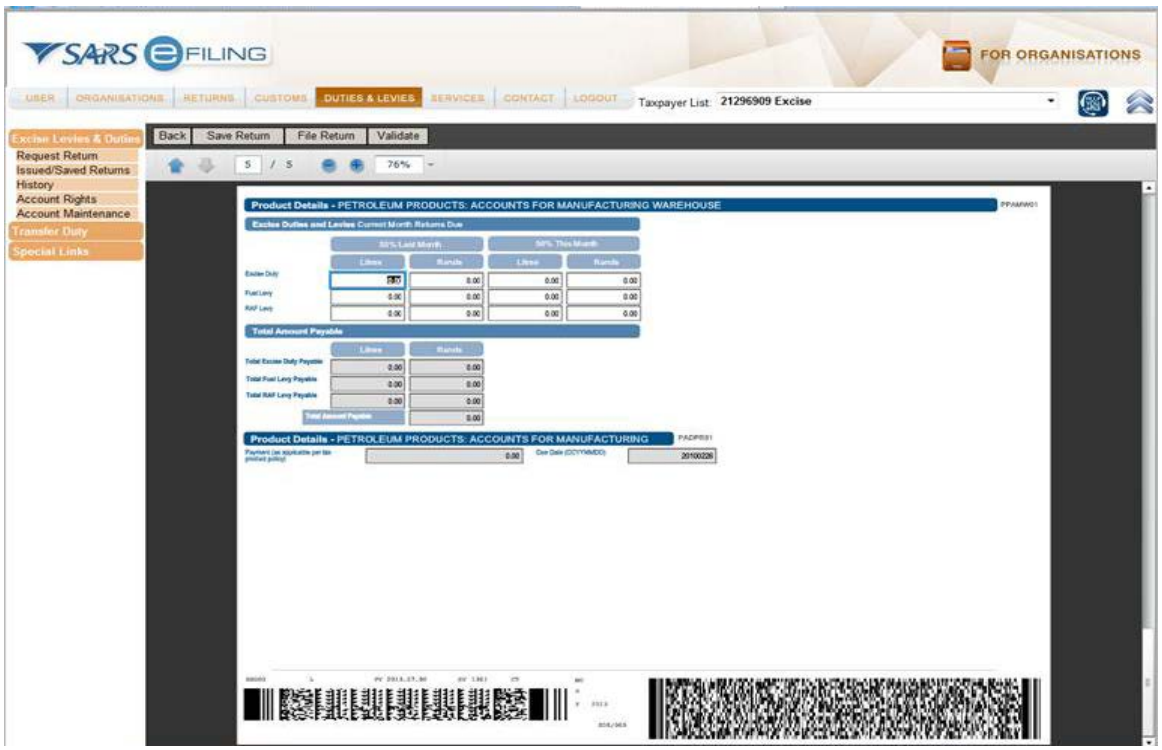
c) The information must be captured under the correct column e.g. Product code and Tariff item. The eFiling Excise Duty and Levy Returns must be completed in full before they are submitted.

d) The totals will be automatically calculated from the data that was captured. This is applicable to all areas highlighted in grey.

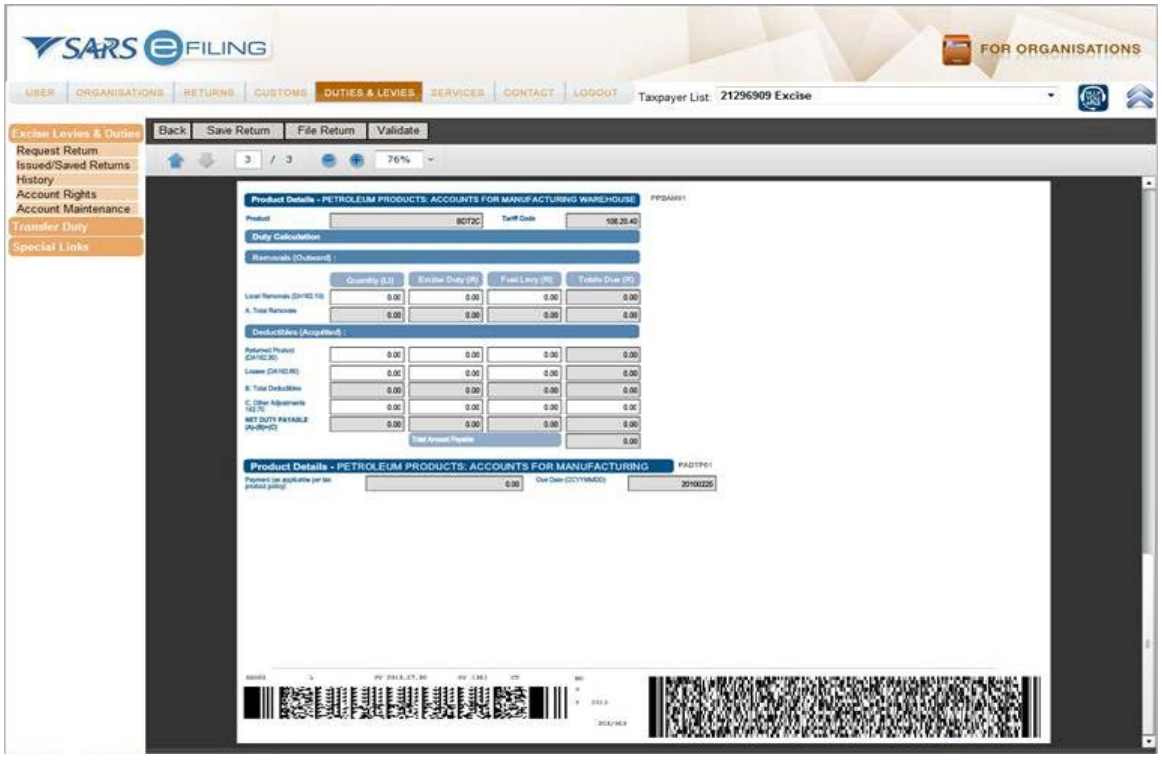
### 4.6.2 VM Petrol



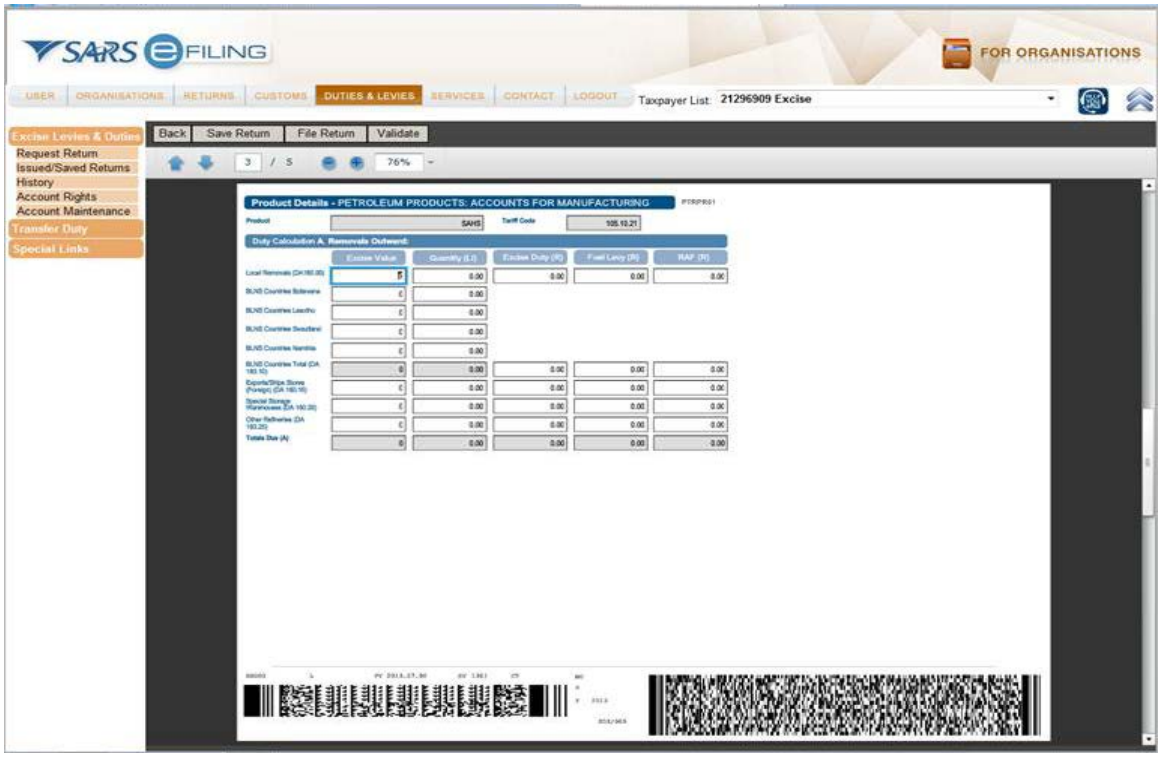



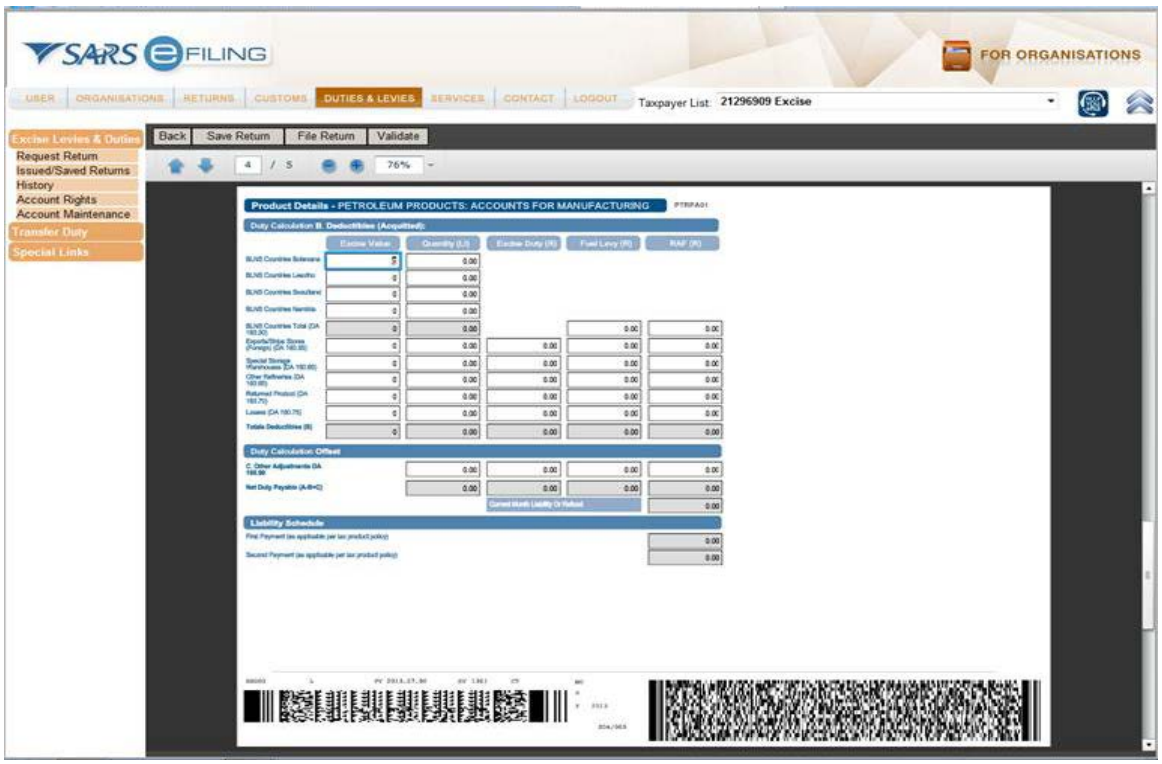


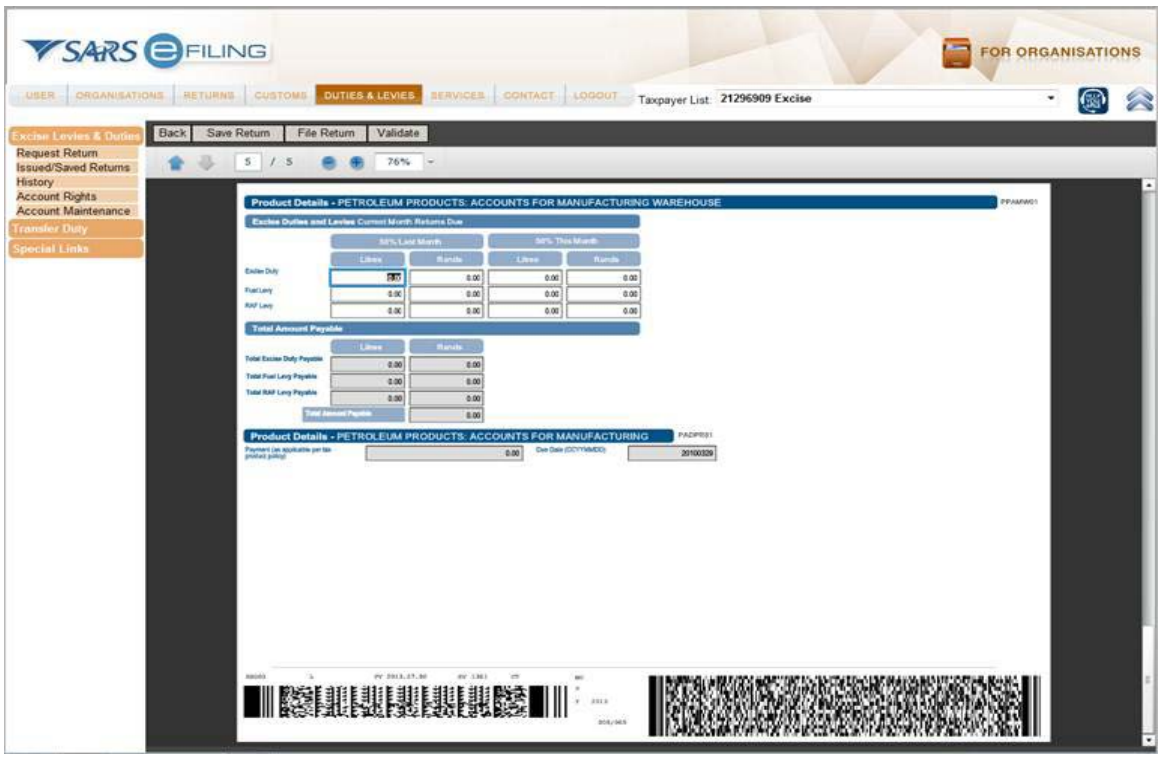

### 4.6.3 Biodiesel VM



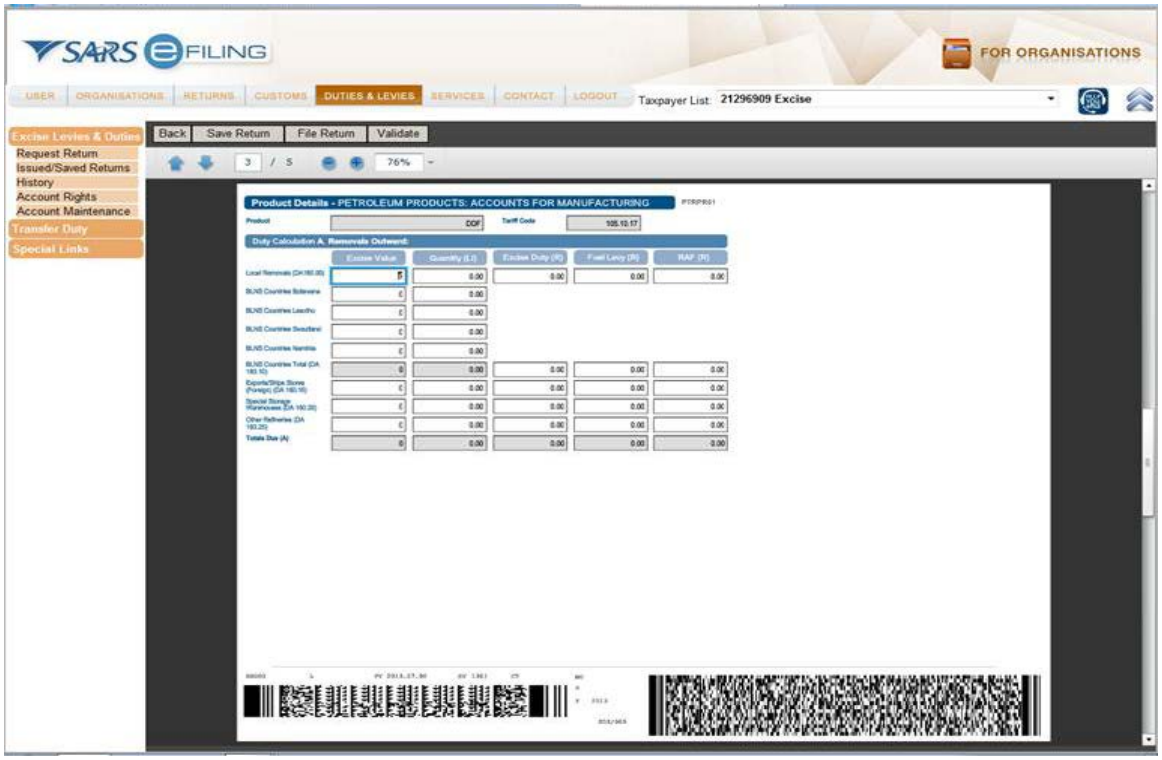
### 4.6.4 Hydrocarbon Solvents

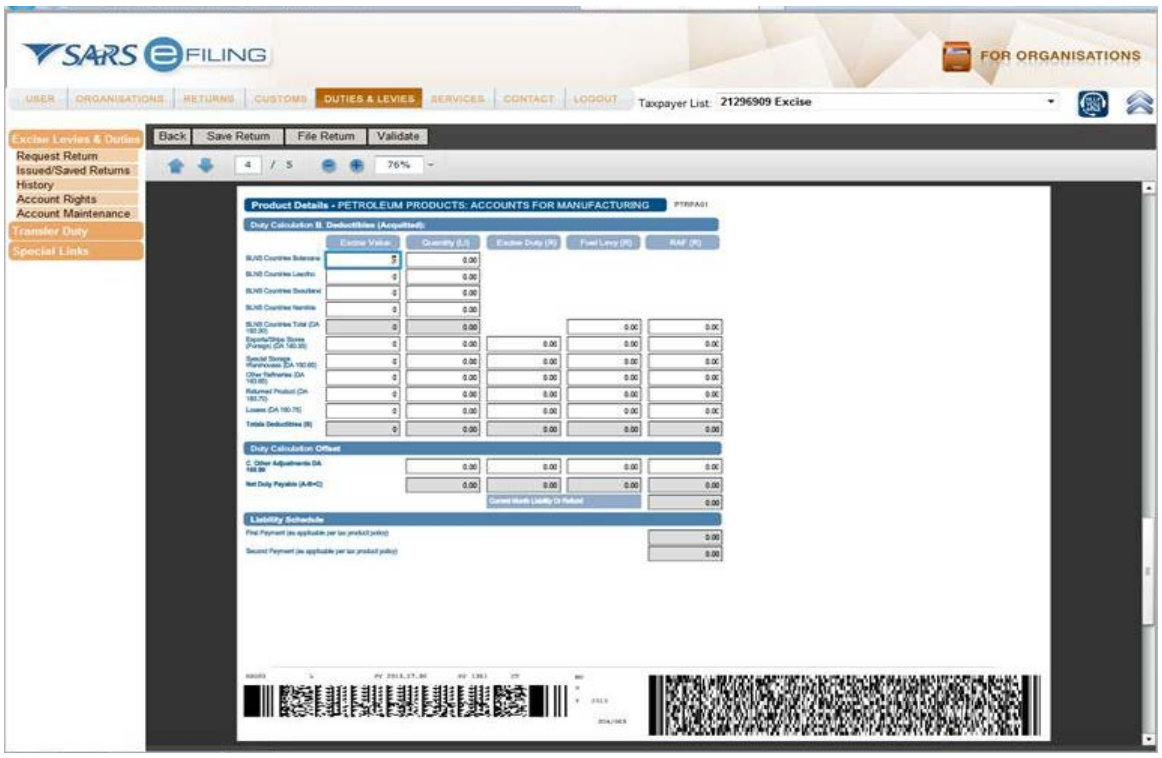


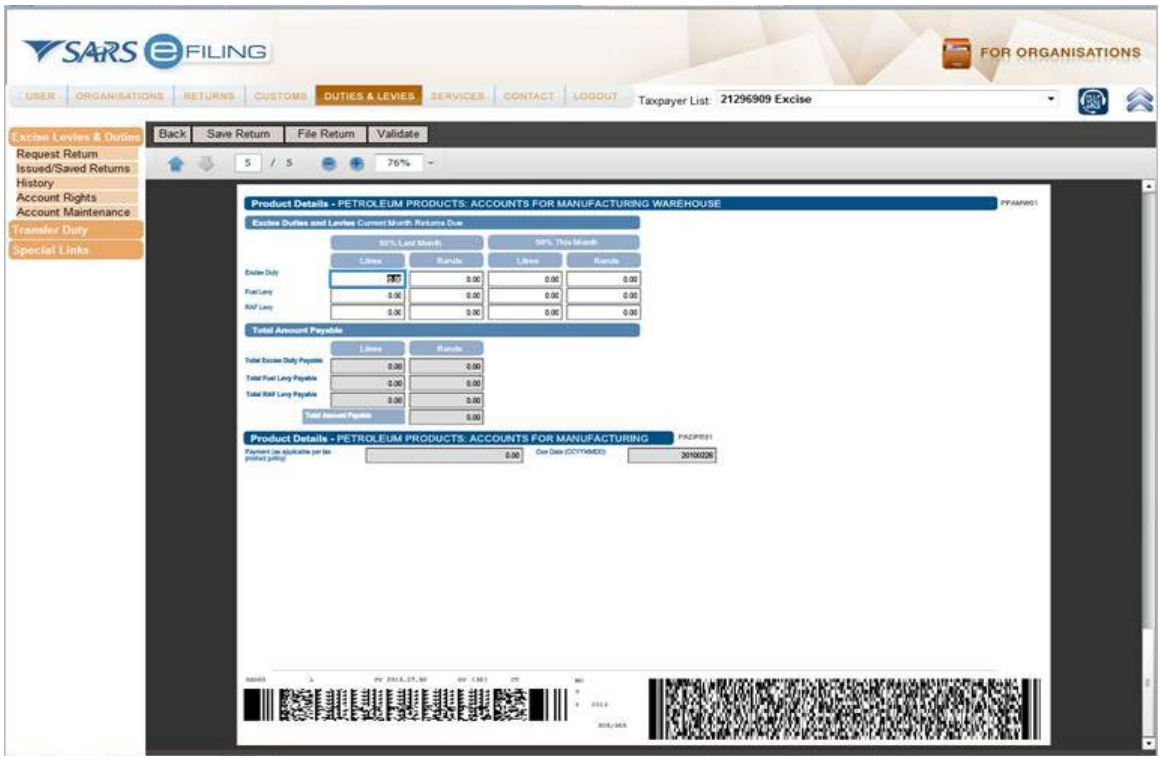






### 4.6.5 Distillate Fuel VM





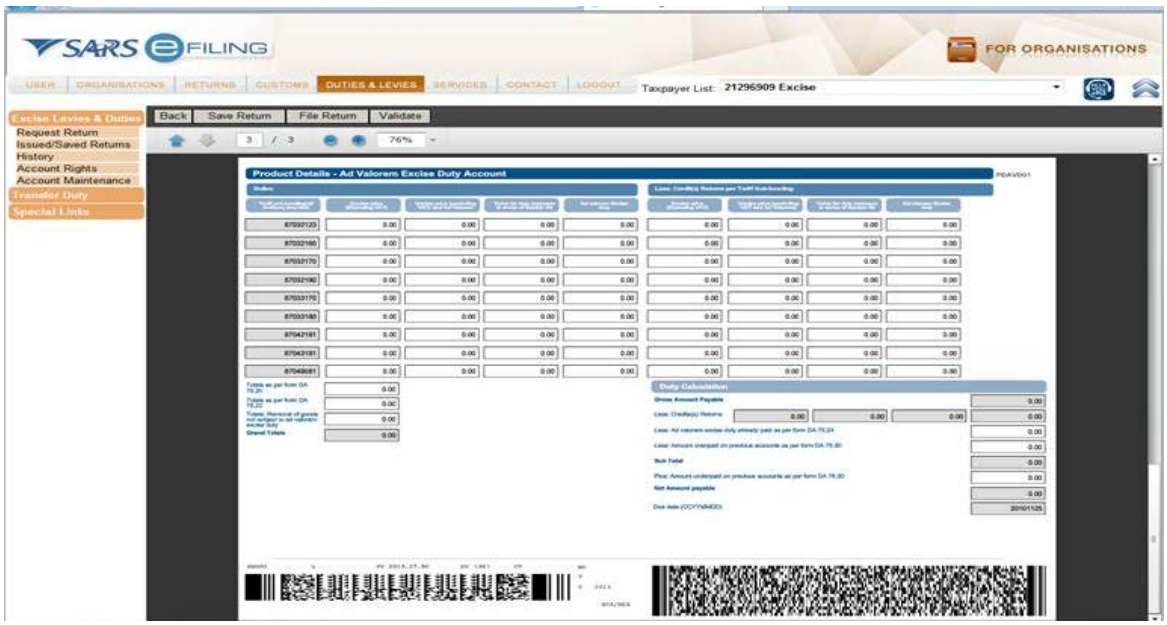




## 5 Ad Valorem (SCH1P2B)

a) If the client selected the return, the following screen will follow after the two (2) Licensee and Registration Particulars screens.

b) If the client selected the wrong information, the client must go back and then select the correct product and warehouse type (e.g. Environmental Levy).

c) The heading on top of each page will indicate to the client that the Ad Valorem Excise duty Account is open and capturing can commence.




d) For the completion of the Ad Valorem Account, refer to the Ad Valorem Excise Duty Account Completion Manual (FIN-AM-03) on the SARS website www@sars.gov.za.

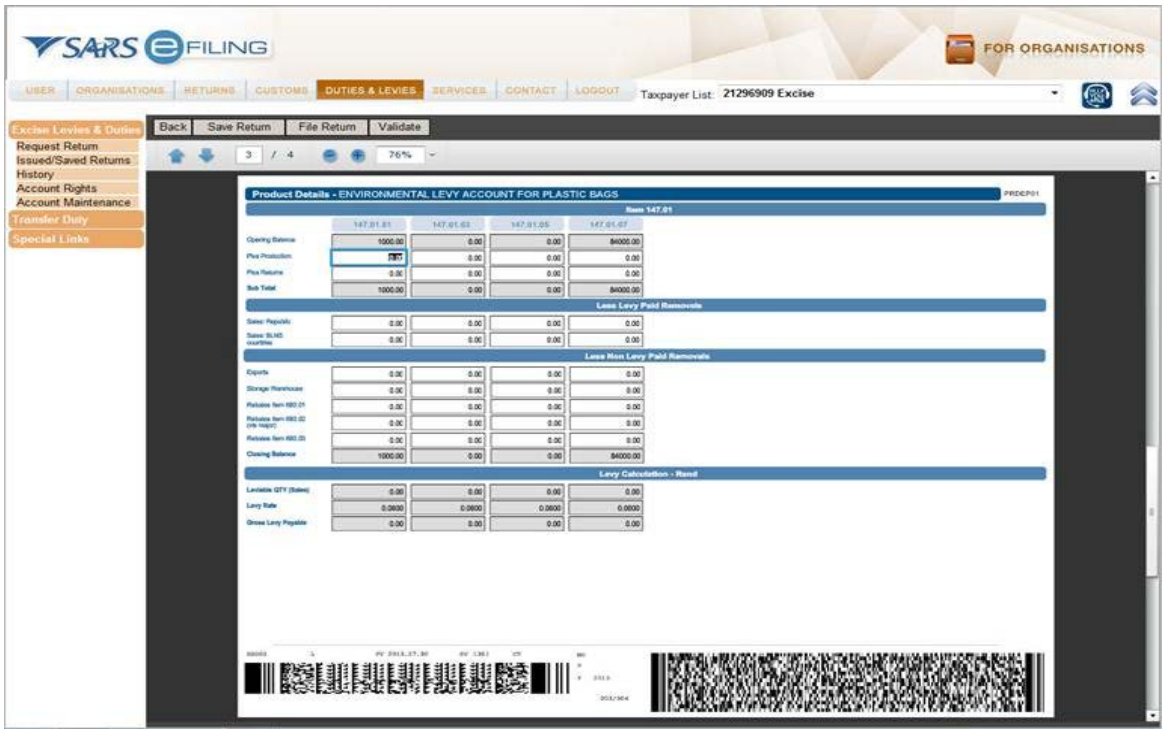
## 6 Environmental Levy (SCH1P3)

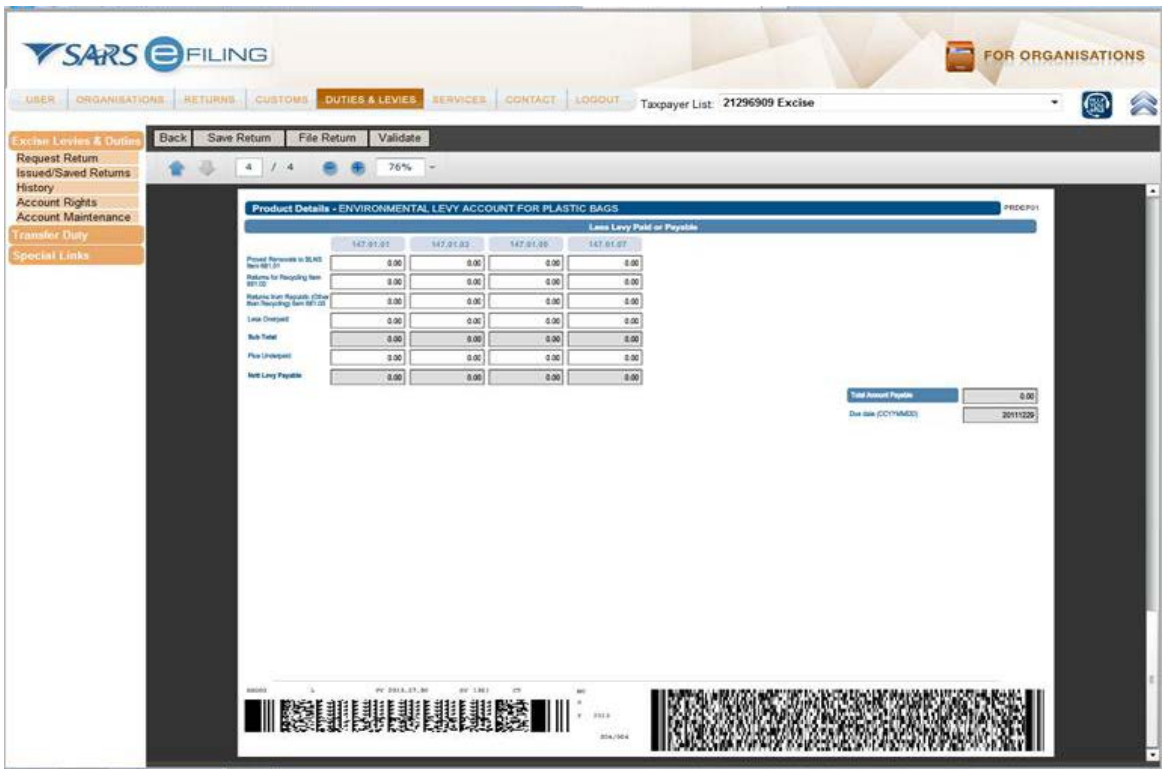
a) If the client selected the Environmental levy return for Plastic bags, the following screens will follow after the two (2) Licensee and Registration Particulars screens.

b) If the client selected the wrong information, the client must go back and then select the correct product and warehouse type (e.g. Malt Beer - SOS).

c) The heading on top of each page will indicate to the client that the Environmental Levy Account for Plastic Bags is open and capturing can commence.

### 6.1 Plastic Bags (SCH1P3A)






a) Manufacturing Warehouse No – This is for the VM number

b) Client **No** – This box is for the clients' excise client number

c) Client Details – The name under which the licensed customs and excise manufacturing warehouse (VM) is licensed must be inserted in this box.

d) Physical Address / Postal Code - The street name, number, suburb, city and postal code of the VM must be inserted in these boxes') Accounting Period From / To:

   i) The opening and closing dates of an account must be shown.
   ii) The opening date of an account must follow immediately on the closing date of the previous account.

e) **Statistical Unit Code** – The unit code as reflected in Part 1 of Schedule No. 1 must be inserted in this box.

f) Tariff **Subheading / Item** – The tariff unit code as reflected in Part 1 and 3A of Schedule No. 1 must be inserted in this field.

g) **Opening Balance** – Balance carried forward from previous period must be inserted in this field.

h) Plus **Production** – Production during the three months of the accounting period must be inserted in this field.

i) **Plus Returns** – Returns from the Republic or returns from a BLNS country for which credit notes have been issued must be inserted in this field. In the case of returns from a BLNS country, the environmental levy thereon must have been paid on entry into the Republic.

j) **Less Sales, Removals and Rebates** – The quantity of environmental levy goods removed or sold must be inserted in this field:

   i) Sales: Republic and BLNS countries
   ii) Removals: Exports and Storage Warehouse (for export or duty free shop – Rule 54A.03
   iii) Rebates: Item 680.01 - Goods supplied under rebate of duty as specified in the item.
      A) Item 680.02 - Goods lost or destroyed in warehouse in circumstances of Vis major, etc.

B) Item 680.03 - Goods manufactured in the licensed warehouse used for reprocessing of environmental levy goods or the manufacture of other goods.

k) Closing Balance – The quantity of environmental levy goods on hand at end of accounting period must be inserted in this box.

l) **Levy On Dutiable Total** – The total of sales in the Republic and to consignees in BLNS countries must be multiplied with the Rate of Levy and inserted in this box.

m) Less Levy Paid or Payable – The levy paid on goods may be set-off under the following rebate items:

i) Item 681.01 – Removed to BLNS countries (only if proof of exit from the Republic has been obtained).
ii) Item 681.02 – Returns for re-cycling (goods off specification or otherwise defective) – credit notes must have been issued.
iii) Item 681.03 – Returns from purchasers in the Republic for any purpose other than recycling – credit notes must be issued.

n) **Less: Overpaid On Previous Account** – Should a licensee have overpaid on duty for the previous account, the amount so overpaid must be inserted in this field. The date of the previous account must be furnished as well as an explanation for the overpayment (relevant account must be attached).

o) Plus: Underpaid On Previous Account – Should a licensee have underpaid on duty for the previous account, the amount so underpaid must be inserted in this field. The date of the previous account must be furnished as well as an explanation for the underpayment (relevant account must be attached).

p) Nett Levy Payable – The amount determined between the “levy payable” and the “over” or “underpaid”, whichever is applicable, must be inserted in this field.

q) **Total amount of nett levy due** – The total amount of nett levy which is the sum of the amounts reflected under items 147.01 /3923.21.05, 3923.21.15 and 147.01 / 3923.29.05 and 3923.29.15 must be inserted in this field.

## 6.2 Electricity Levy (SCH1P3B)

a) Once the return is open, complete the applicable fields:

b) **Quantity of Electricity Generated (kW/h)** – Not leviable on electricity generating sources as specified in the Notes to Schedule No 1 Part 3B

c) **Levy Rate (kW/h)** – Currently 3.5c/kW/h.

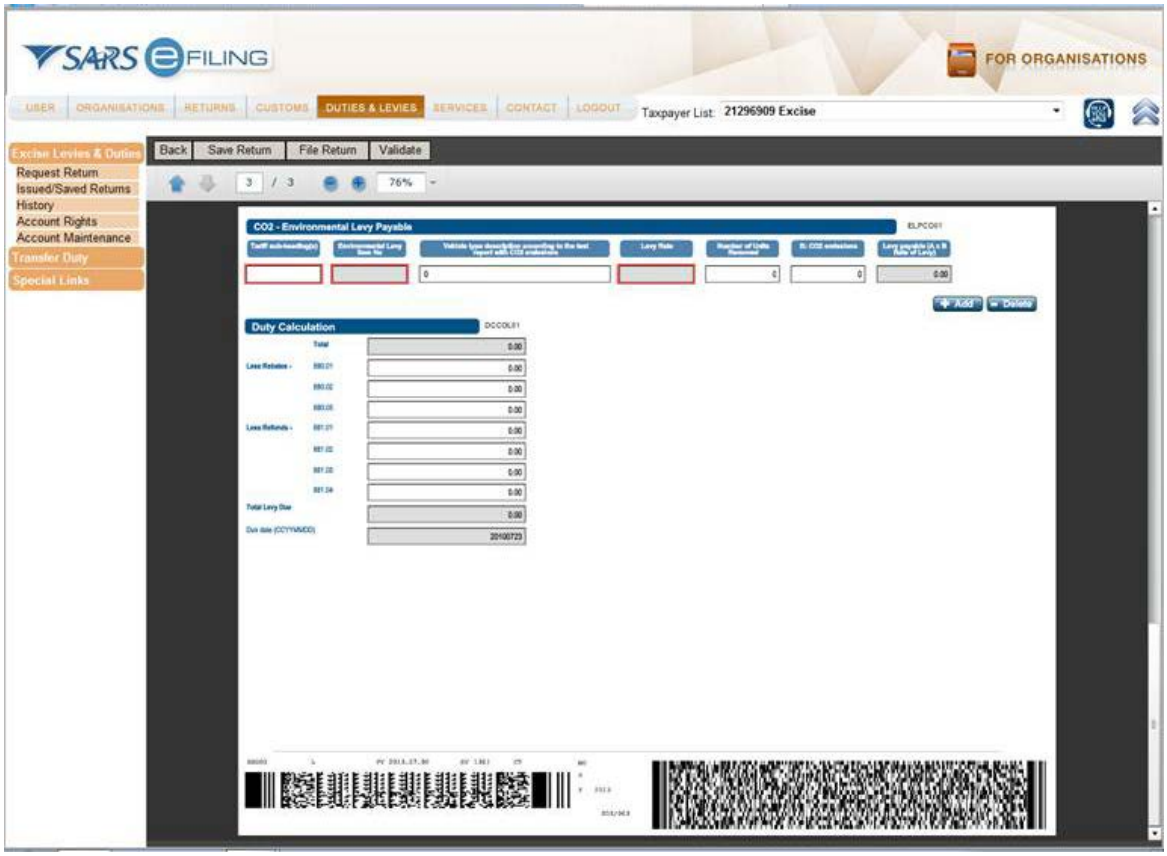
d) **Levy Payable – Amount of electricity generated multiplied by the levy rate = Rand value**

e) **Less: Over paid** – Amount deductible on over payment on previous month's return

f) **Plus: Under paid** – Amount to be added on under payment for previous month's return

g) **Total amount payable** – Final levy due after allowable additions and subtractions were made from Levy Payable amount.

## 6.3 Carbon Dioxide ($CO_2$) Emissions of Motor Vehicles (SCH1P3D)




a) **Tariff subheading –** This is the tariff subheadings under which the vehicles are classifiable.

b) **Environmental levy item no.** – .151.01 and/or 151.02 must be inserted here.

c) **Vehicle type description according to the test report with $CO_2$ emissions exceeding the level for the item** – **T**he mentioned vehicle type must be listed per model.

d) **Column A – No. of Units Removed –** Vehicles with a $CO_2$ emission exceeding 120g/km should be inserted here

e) **Column B** – **$CO_2$ emissions exceeding the level for the item. -** The $CO_2$ emission level above the threshold of 120g/km of the particular vehicle type needs to be reflected here.

f) **Column C – Levy payable (A × B × rate of levy)**. The answer of A and B to be multiplied with the environmental levy rate applicable.

g) Click **Add** if you have more tariff subheadings/vehicle emission types to declare or click **Remove** to take out tariff subheadings / vehicle emissions types.

h) **Less: Rebates –** Rebate item 680.01.

i) **Less: Rebates –** Rebate item 680.02.

j) **Less: Rebates –** Rebate item 680.03.

k) **Less: Refunds –** Rebate item 681.01.

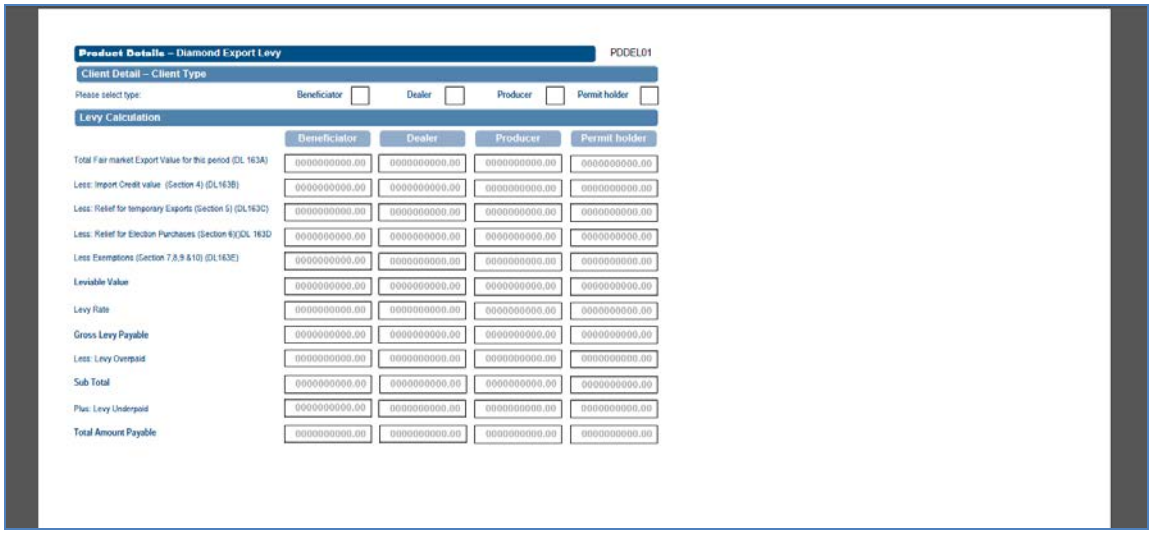
l) **Less: Refunds –** Rebate item 681.02.

m) **Less: Refunds –** Rebate item 681.03.

n) **Less: Refunds –** Rebate item 681.04.

o) **Total Levy Due** - The total environmental levy due for the accounting period taking into consideration all less rebates and / or less refunds, if applicable, deducted from the Total.

## 7 Diamond Export Levy




a) **Please select type** – The registrant will indicate the specific client type as indicated in the boxes for the export of the unpolished diamonds for which the return is submitted.

b) **Total Fair market Export Value for this period (DL 163A)** – Must reflect the total fair market export value of all unpolished diamonds exported for the entire assessment period.

c) **Less: Import Credit value (Section 4) (DL163B)** – The total value of all imported unpolished diamonds that qualifies for a credit.

d) **Less: Relief for temporary Exports (Section 5) (DL163C)** – This is the total value of all unpolished diamonds exported on a temporary basis.

e) **Less: Relief for Election Purchases (Section 6) (DL 163D)** – This is the total value of all exported diamonds by elected buyers.

f) **Less Exemptions (Section 7, 8, 9 &10) (DL163E)** – This is the total value of all unpolished diamonds exported under an exemption in the case of Producers and Beneficiators.

g) **Leviable Value** – The fair market value less the allowable deductions.

h) **Levy Rate** – The rate of levy used to determine levy payable (currently 5%).

i) **Gross Levy Payable** – Total levy multiplied by the Levy Rate.

j) **Less: Levy Overpaid** – The levy overpaid during previous export transactions.

k) **Sub Total** – Gross levy payable less overpaid amount on previous export transactions.

l) **Plus: Levy Underpaid** – The levy underpaid during previous export transactions.

m) **Total Amount Payable** – Equals the levy payable, less the amount overpaid and or plus the amount underpaid multiplied with the rate of levy.

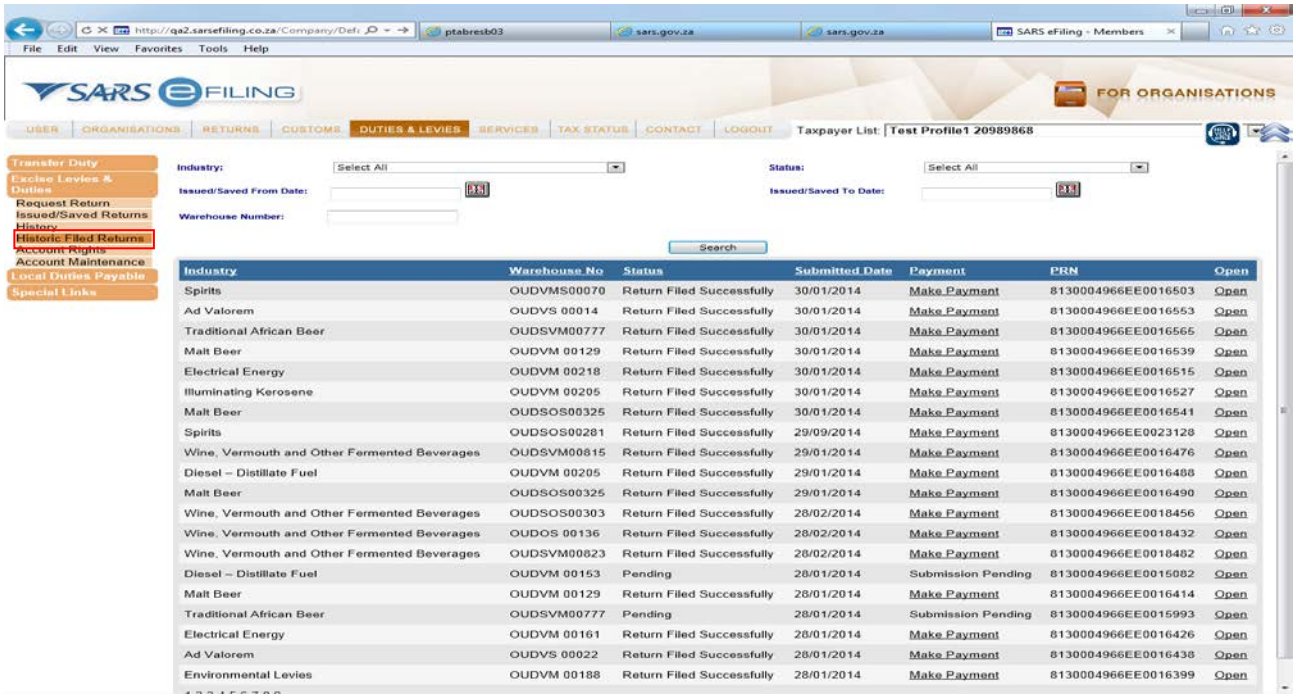
n) Complete boxes as seen above.

o) Click **Back/Save Return/File Return/Validate**.

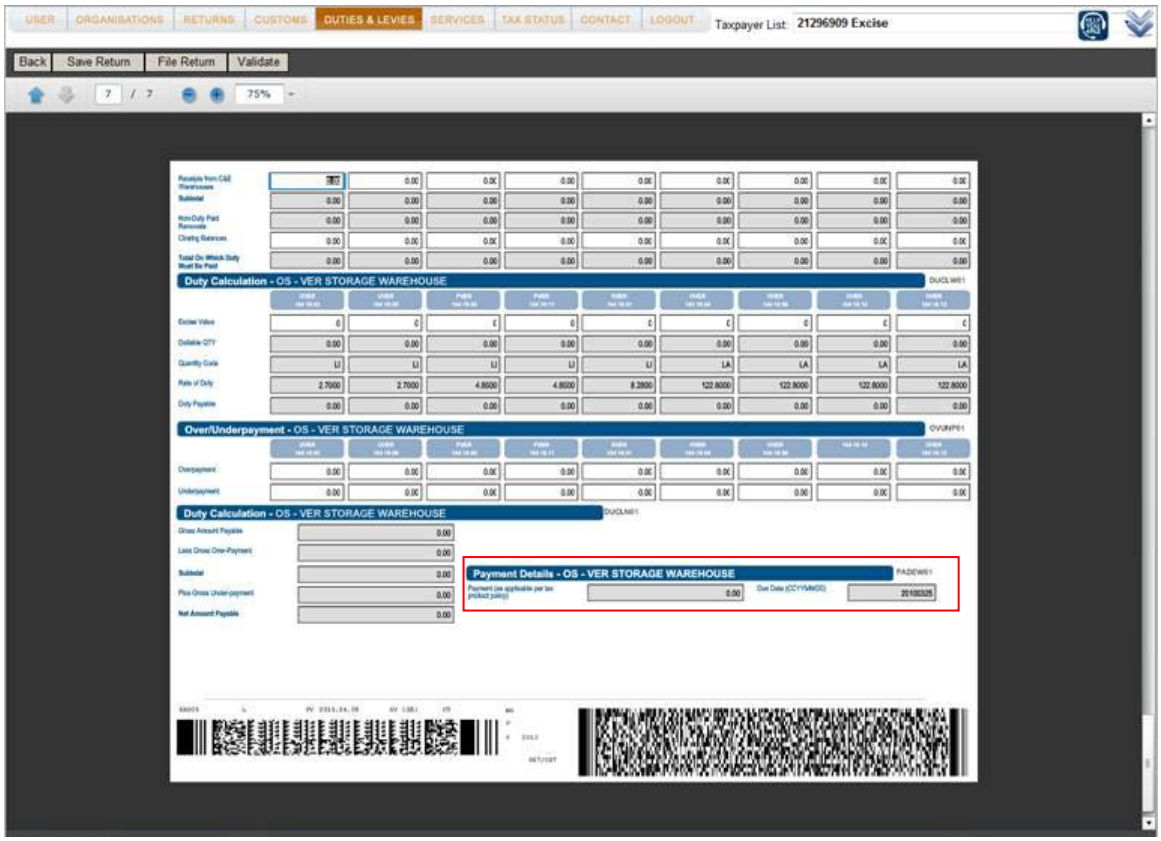
p) A message will be displayed when form is saved or filed.

## 7.1 Historic files returns

a) All previous returns submitted can be viewed.

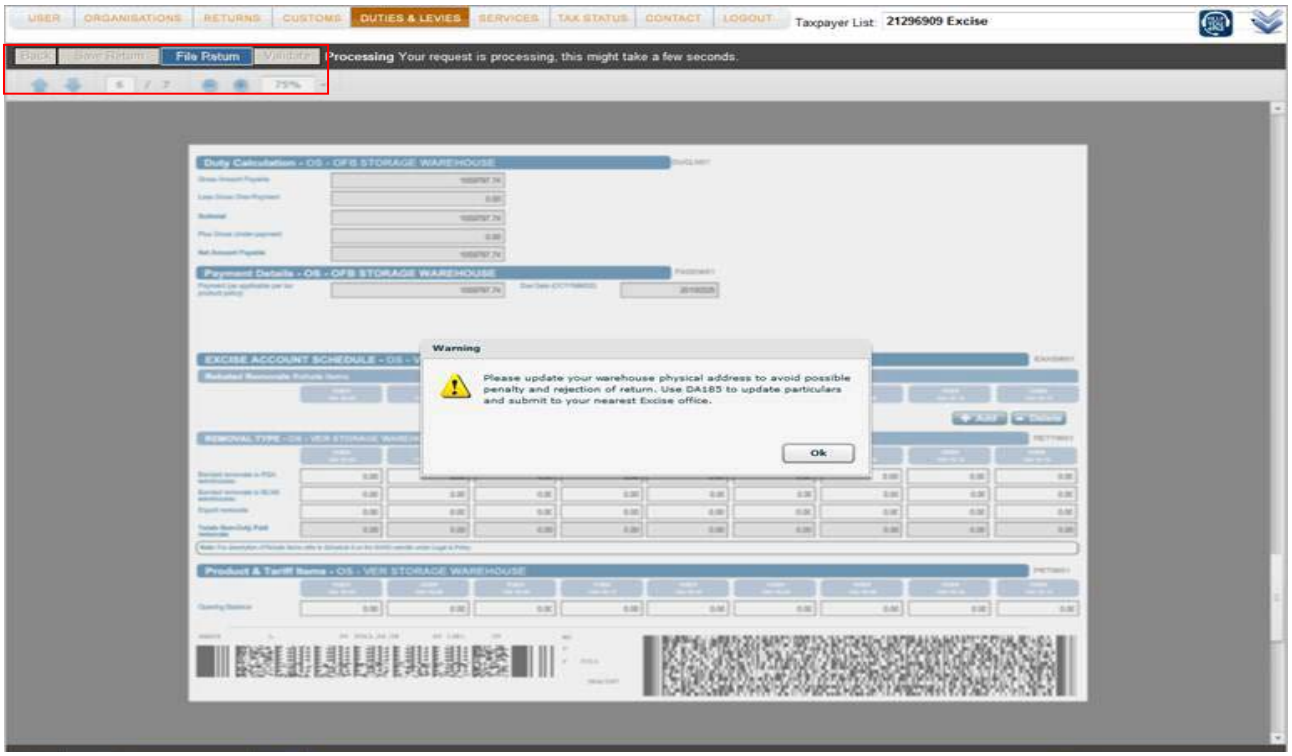

SARS eFILING
FOR ORGANISATIONS
Taxpayer List: Test Profile1 20989868
Transfer Duty
Excise Levies & Duties
Request Return
Issued/Saved Returns
History
Historic Filed Returns
Account Rights
Account Maintenance
Local Duties Payable
Special Links
Industry:
Select All
Status:
Issued/Saved From Date:
Issued/Saved To Date:
Warehouse Number:
Search
Industry | Warehouse No | Status | Submitted Date | Payment | PRN | Open
Spirits | OUDVMS00070 | Return Filed Successfully | 30/01/2014 | Make Payment | 8130004966EE0016503 | Open
Ad Valorem | OUDVS 00014 | Return Filed Successfully | 30/01/2014 | Make Payment | 8130004966EE0016553 | Open
Traditional African Beer | OUDSVM00777 | Return Filed Successfully | 30/01/2014 | Make Payment | 8130004966EE0016565 | Open
Malt Beer | OUDVM 00129 | Return Filed Successfully | 30/01/2014 | Make Payment | 8130004966EE0016539 | Open
Electrical Energy | OUDVM 00218 | Return Filed Successfully | 30/01/2014 | Make Payment | 8130004966EE0016515 | Open
Illuminating Kerosene | OUDVM 00205 | Return Filed Successfully | 30/01/2014 | Make Payment | 8130004966EE0016527 | Open
Malt Beer | OUDSOS00325 | Return Filed Successfully | 30/01/2014 | Make Payment | 8130004966EE0016541 | Open
Spirits | OUDSOS00281 | Return Filed Successfully | 29/09/2014 | Make Payment | 8130004966EE0023128 | Open
Wine, Vermouth and Other Fermented Beverages | OUDSVM00815 | Return Filed Successfully | 29/01/2014 | Make Payment | 8130004966EE0016476 | Open
Diesel – Distillate Fuel | OUDVM 00205 | Return Filed Successfully | 29/01/2014 | Make Payment | 8130004966EE0016488 | Open
Malt Beer | OUDSOS00325 | Return Filed Successfully | 29/01/2014 | Make Payment | 8130004966EE0016490 | Open
Wine, Vermouth and Other Fermented Beverages | OUDSOS00303 | Return Filed Successfully | 28/02/2014 | Make Payment | 8130004966EE0018456 | Open
Wine, Vermouth and Other Fermented Beverages | OUDOS 00136 | Return Filed Successfully | 28/02/2014 | Make Payment | 8130004966EE0018432 | Open
Wine, Vermouth and Other Fermented Beverages | OUDSVM00823 | Return Filed Successfully | 28/02/2014 | Make Payment | 8130004966EE0018482 | Open
Diesel – Distillate Fuel | OUDVM 00153 | Pending | 28/01/2014 | Submission Pending | 8130004966EE0015082 | Open
Malt Beer | OUDVM 00129 | Return Filed Successfully | 28/01/2014 | Make Payment | 8130004966EE0016414 | Open
Traditional African Beer | OUDSVM00777 | Pending | 28/01/2014 | Submission Pending | 8130004966EE0015993 | Open
Electrical Energy | OUDVM 00161 | Return Filed Successfully | 28/01/2014 | Make Payment | 8130004966EE0016426 | Open
Ad Valorem | OUDVS 00022 | Return Filed Successfully | 28/01/2014 | Make Payment | 8130004966EE0016438 | Open
Environmental Levies | OUDVM 00188 | Return Filed Successfully | 28/01/2014 | Make Payment | 8130004966EE0016399 | Open

## 7.2 Payment details




a) The payment date/s and amount/s will be displayed on the last page of the return. The payment information is system generated and the due date displayed will be the date of payment. Weekend and holidays were incorporated in the calculation of the date.

## 7.3 Submit return



a) The following options are available after all the information is captured on the return:

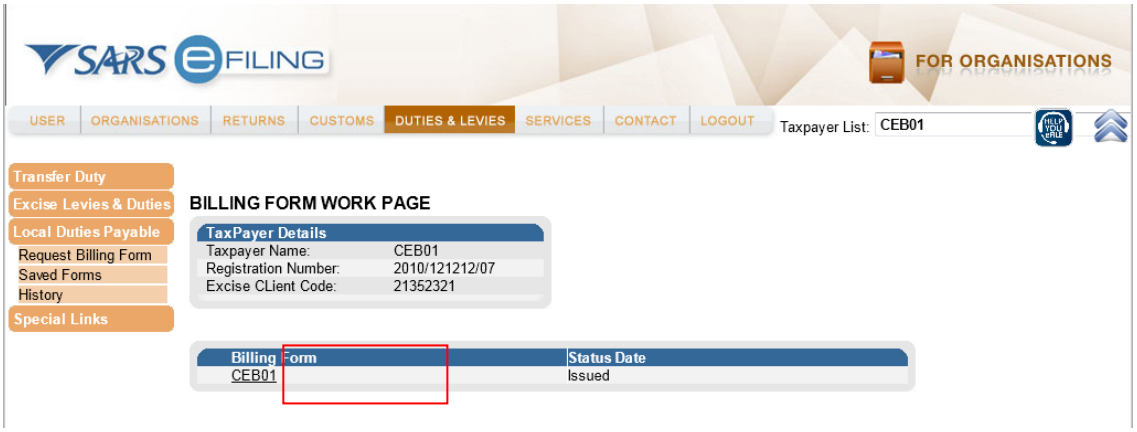
i) **Back:** This will take you back to the original eFiling screen.
ii) **Save Return**: Save return to continue with capturing later. The return must be filed afterwards.
iii) **File return**: The return will only be submitted to SARS if you press the File Return button.
iv) **Validate:** The return can be validated before it is submitted but the return must still be filed.

## 7.4 Request and submit Local Manufacturing Declarations – ZDP, ZGR and ZOL (CEB01)

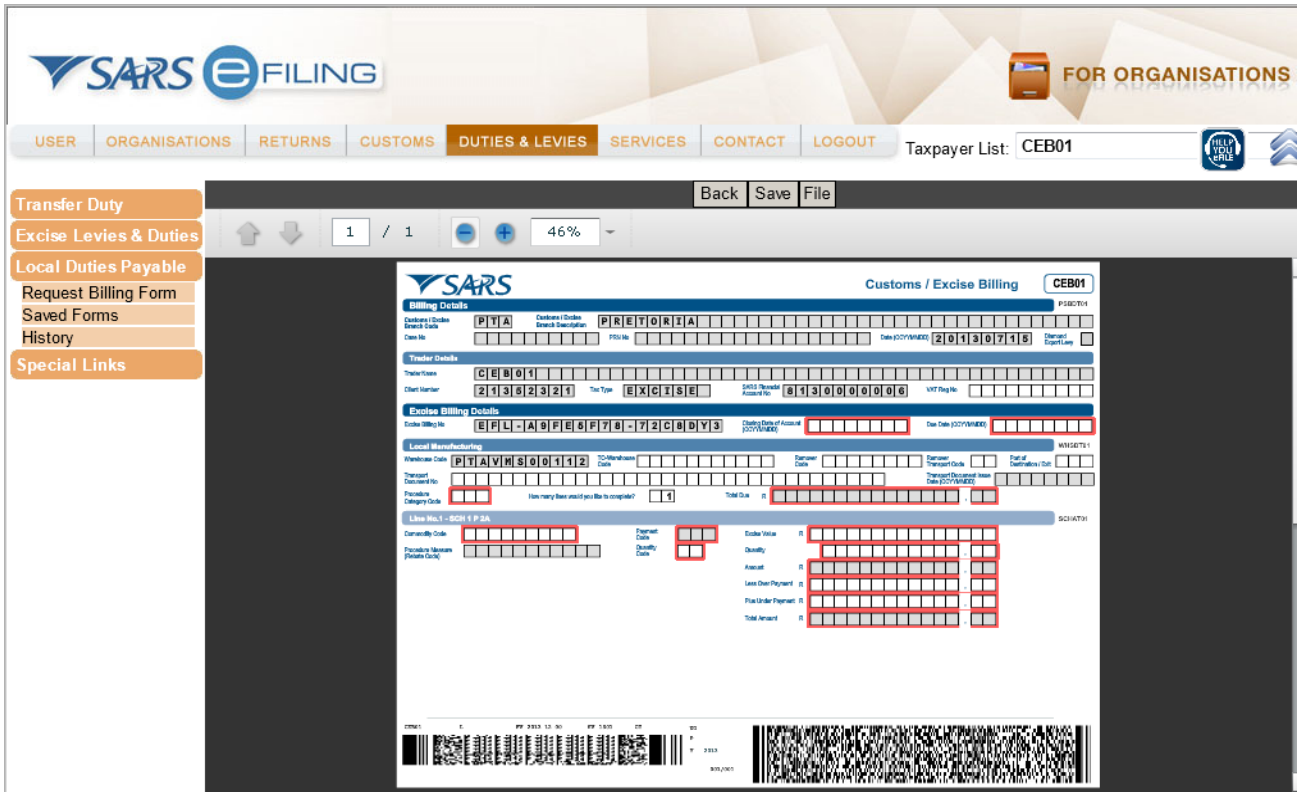
a) Click on **Duties & Levies**, **Local Duties Payable** and **Request Billing Form**.

SARS eFILING
FOR ORGANISATIONS
USER
ORGANISATIONS
RETURNS
CUSTOMS
DUTIES & LEVIES
SERVICES
CONTACT
LOGOUT
Taxpayer List: CEB01
Transfer Duty
Excise Levies & Duties
Local Duties Payable
Request Billing Form
Saved Forms
History
Special Links
Registration Number: 2010/121212/07
Excise CLient Code: 21352321
Please select the 'Request Warehouse List' button below to obtain the warehouses for which you would like to complete a billing form.
The 'Status' field for a specific warehouse indicates whether a billing form has already been issued to your profile.
If a Billing Form has already been issued but has not yet been filed, click on the 'Open' link to access it.
If no Billing Form has been issued, use the 'Request' link to request one from SARS.
If one or more of your warehouse numbers do not appear in the grid below, please visit your nearest SARS branch for assistance.
Please note that this functionality is not available to the Diamond Levy and Air Passenger Tax Excise Products
Industry
Warehouse Number
Status Date
Action
Spirits
PTAVMS00112
12/07/2013
Request
Vermouth
PTAOS 02357
12/07/2013
Request
Tobacco
PTASOS02091
12/07/2013
Request
Refresh Warehouse List

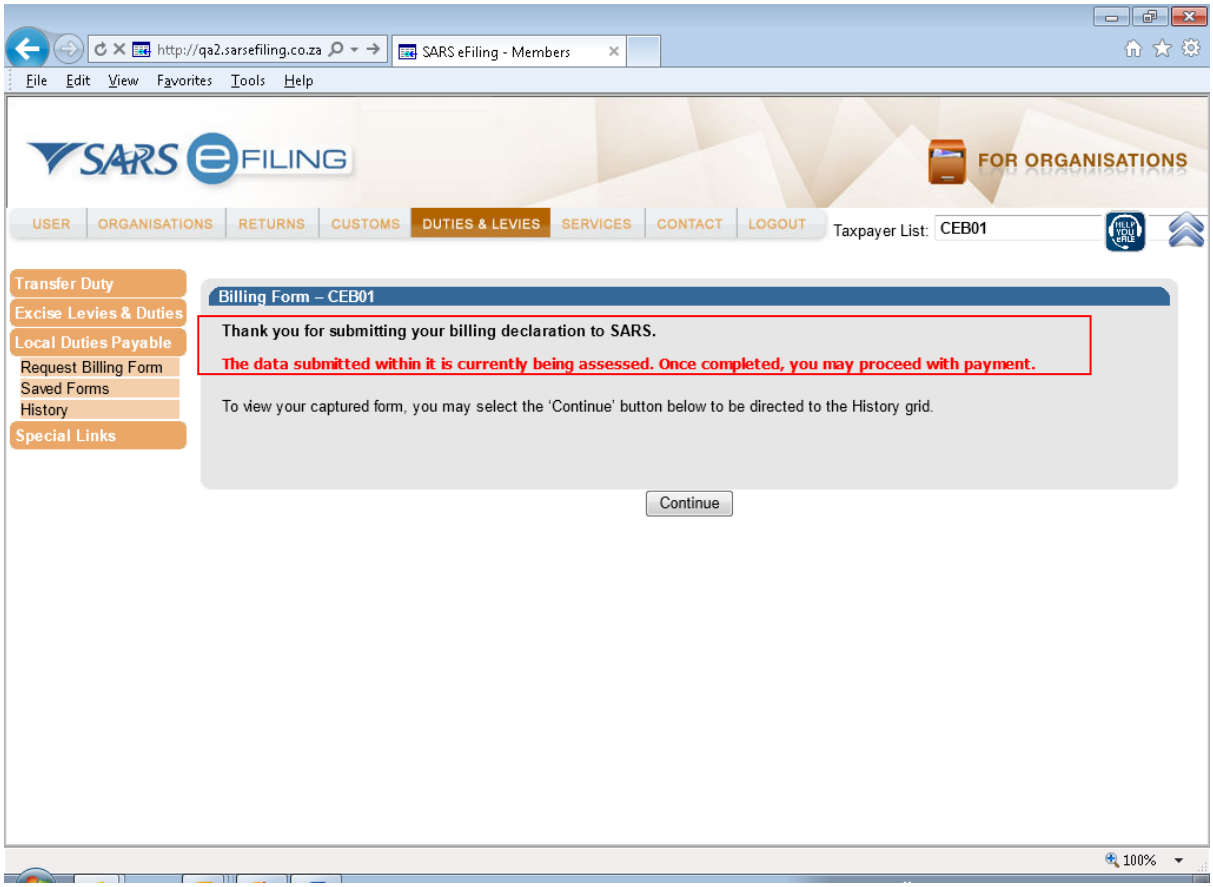
b) Click **'Request'** on the applicable warehouse.



c) Click on **'CEB01'**.

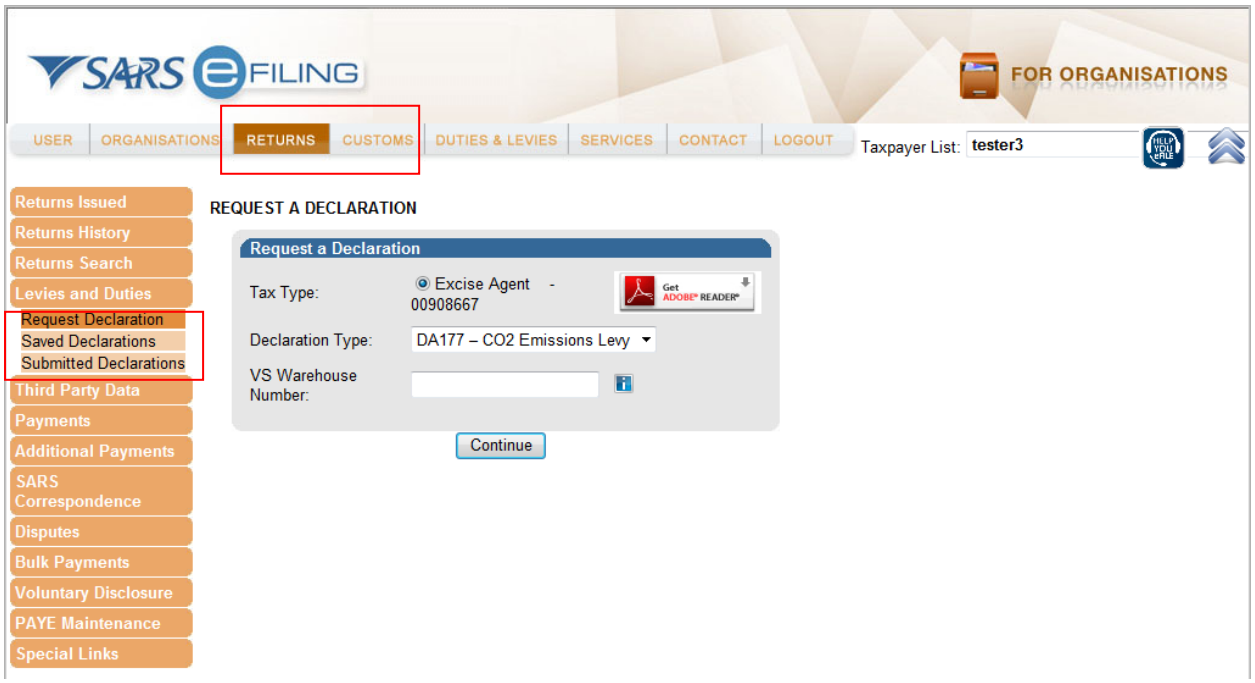



d) This is how the form will appear with the applicable boxes to be completed in red.



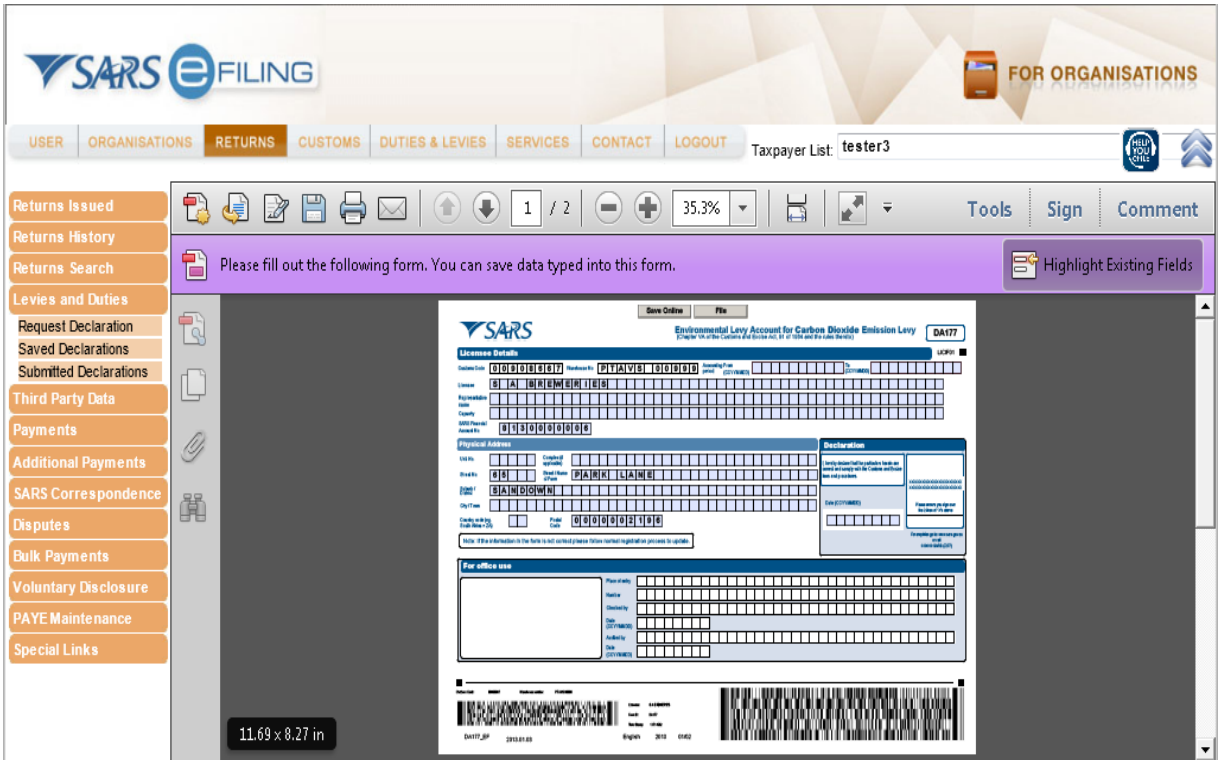

e) A message is displayed when filed.

## 7.5 Product Details – Carbon Dioxide Emissions ($CO^2$) Tax




a) For $C0^2$, you log into eFiling, click on **'Returns'** and from the side menu, select **'Request Declaration/Saved Declarations/Submitted Declarations'.**

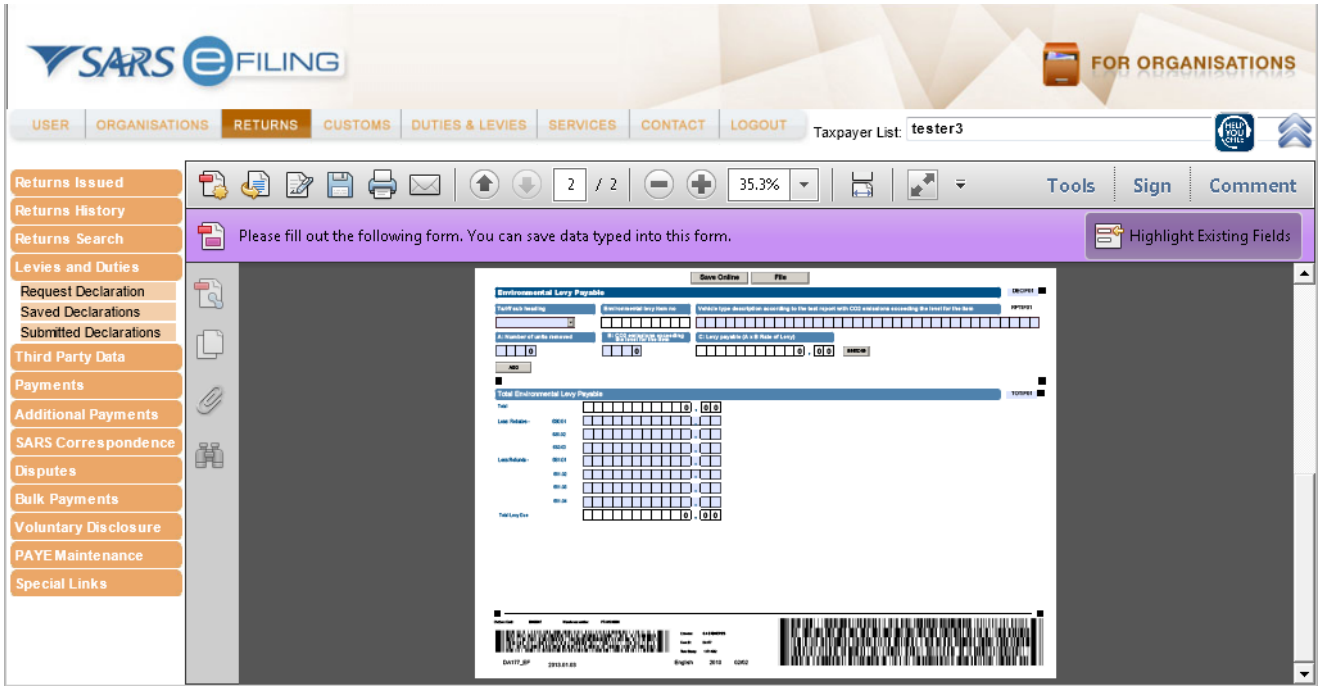
b) On the "Duties & Levies" page, a screen will be displayed (below) for the user to fill in licensee details.




c) Refer to paragraphs 2.5.1 and 2.5.2 for completion of the above screen (Pre-populated).

d) **Accounting period (From and To boxes).** – This box refers to the quarter i.e. 1 April 2013 – 30 June 2013 to which the account relates, and must be completed by the licensee.

e) **Date (CCYYMMDD)** – Date of signing the declaration (Pre-populated).




f) **Tariff subheading –** This is the tariff subheadings under which the vehicles are classifiable.

g) **Environmental levy item no.** – .151.01 and or 151.02 must be inserted here.

h) **Vehicle type description according to the test report with CO2 emissions exceeding the level for the item** – **T**he mentioned vehicle type must be listed per model.

i) **Column A – No. of Units Removed –** Vehicles with a CO2 emission exceeding 120g/km should be inserted here

j) **Column B - CO2 emissions exceeding the level for the item.** – The CO2 emission level above the threshold of 120g/km of the particular vehicle type needs to be reflected here.

k) **Column C – Levy payable (A × B × rate of levy)**. The answer of A and B to be multiplied with the environmental levy rate applicable.

l) Click **Add** if you have more tariff subheadings/vehicle emission types to declare or click **Remove** to take out tariff subheadings / vehicle emissions types.

m) **Less: Rebates –** Rebate item 680.01.

n) **Less: Rebates –** Rebate item 680.02.

o) **Less: Rebates –** Rebate item 680.03.

p) **Less: Refunds –** Rebate item 681.01.

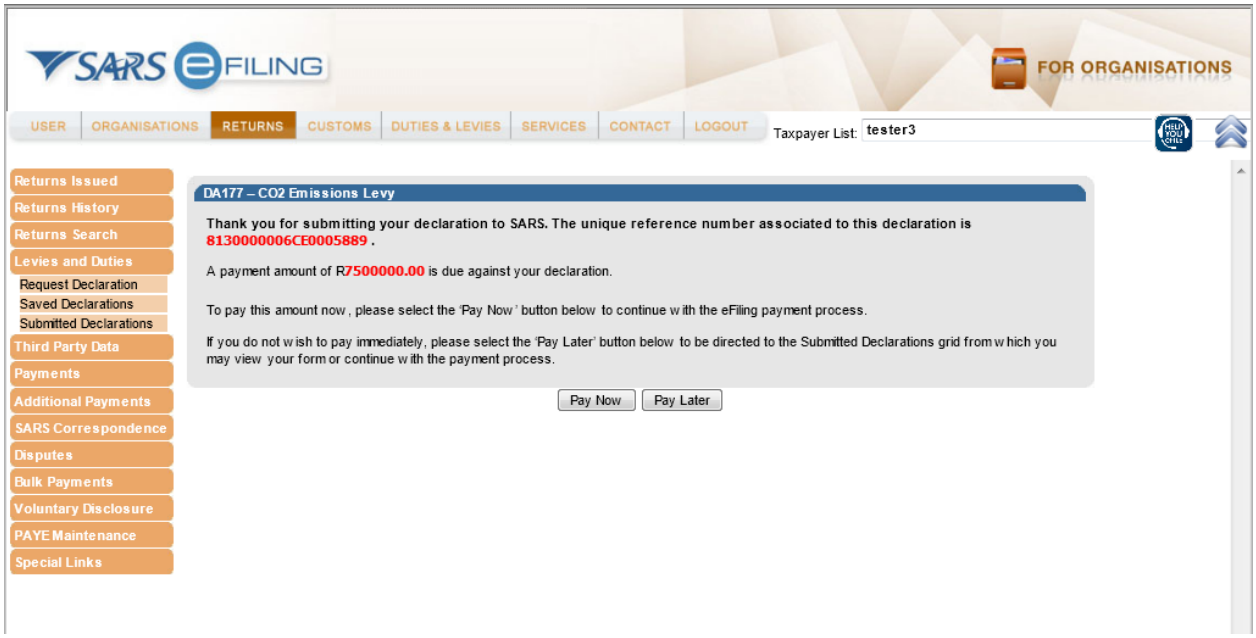
q) **Less: Refunds –** Rebate item 681.02.

r) **Less: Refunds –** Rebate item 681.03.

s) **Less: Refunds –** Rebate item 681.04.

t) **Total Levy Due –** The total environmental levy due for the accounting period taking into consideration all less rebates and / or less refunds, if applicable, deducted from the Total.

u) Submit declaration

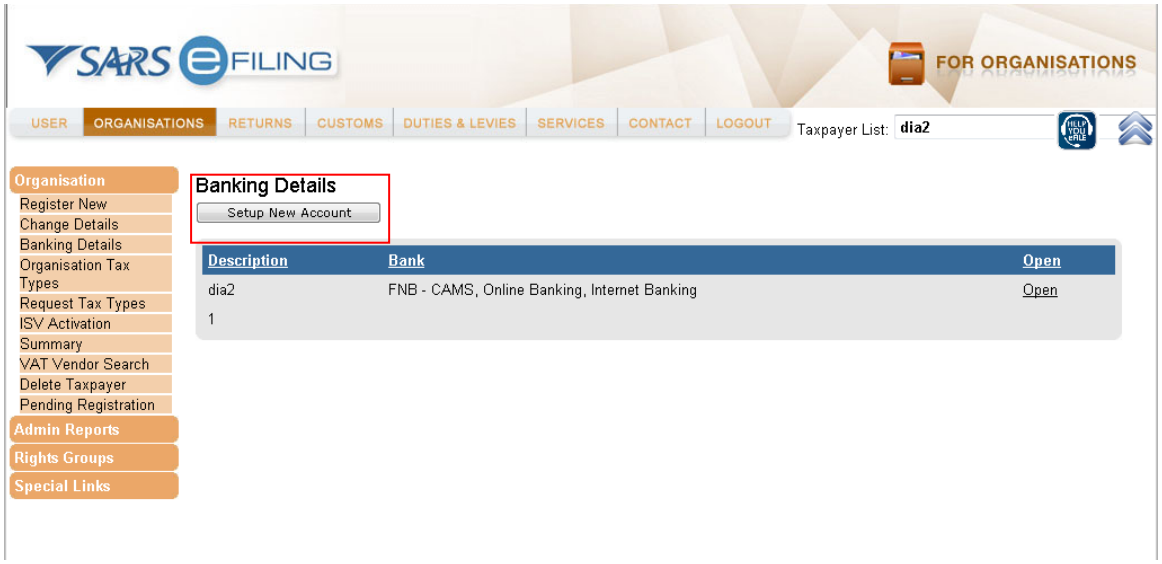

SARS eFILING
FOR ORGANISATIONS
USER
ORGANISATIONS
RETURNS
CUSTOMS
DUTIES & LEVIES
SERVICES
CONTACT
LOGOUT
Taxpayer List: tester3
Returns Issued
Returns History
Returns Search
Levies and Duties
Request Declaration
Saved Declarations
Submitted Declarations
Third Party Data
Payments
Additional Payments
SARS Correspondence
Disputes
Bulk Payments
Voluntary Disclosure
PAYE Maintenance
Special Links
DA177 – CO2 Emissions Levy
Thank you for submitting your declaration to SARS. The unique reference number associated to this declaration is 8130000006CE0005889 .
A payment amount of R7500000.00 is due against your declaration.
To pay this amount now, please select the 'Pay Now' button below to continue with the eFiling payment process.
If you do not wish to pay immediately, please select the 'Pay Later' button below to be directed to the Submitted Declarations grid from which you may view your form or continue with the payment process.
Pay Now
Pay Later

v) A message regarding payment is displayed when filed.

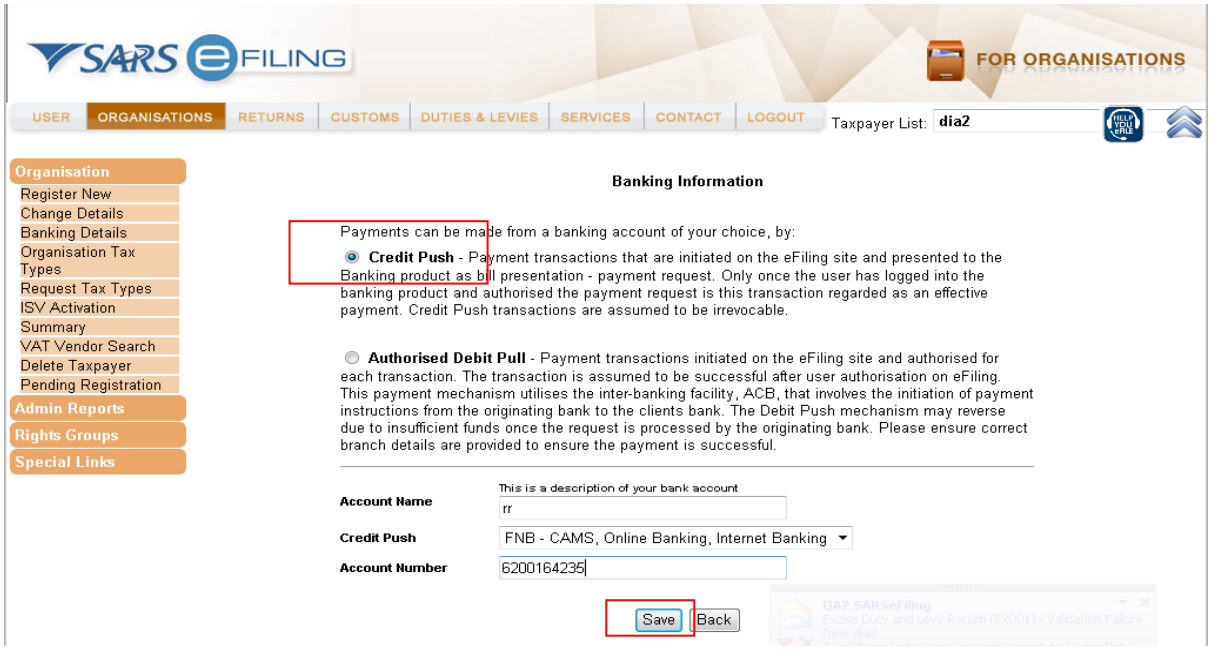
## 7.6 Load banking details (Credit Push)

SARS eFILING
FOR ORGANISATIONS
USER
ORGANISATIONS
RETURNS
CUSTOMS
DUTIES & LEVIES
SERVICES
CONTACT
LOGOUT
Taxpayer List: dia2
Organisation
Register New
Change Details
Banking Details
Organisation Tax Types
Request Tax Types
ISV Activation
Summary
VAT Vendor Search
Delete Taxpayer
Pending Registration
Admin Reports
Rights Groups
Special Links
Company Description ABC Trading Company/CC/Organisation
Instructions on how to use this section
How do I register a new organisation
Click on Register New. Complete the required details.
Who receives the notification that the returns have been issued?
Within REGISTER NEW and CHANGE DETAILS there is an OPTIONAL DETAILS area. The CONTACT PERSON listed here is the individual who will receive the returns notification. The contact details are automatically completed with the details of the user who is logged in, however this may be changed by completing the new details and clicking on continue.
How do I register an organisation for PAYE/SDL, VAT and IRP6?
Choose the company you wish to register tax returns for from the drop down box labelled 'Taxpayer List' which is situated on the right hand side of the menu buttons above.
Click on ORGANISATION TAX TYPES and complete the relevant tax return type reference number. These will be verified with SARS and your returns will be issued within 48 hours.
How do I enter additional bank accounts to use for paying SARS?
Click on BANKING DETAILS and complete the banking details. Each bank account entered will be stored under the bank account name for use within the system. You may add as many bank accounts as you wish. This will allow you to pay SARS for VAT from one account and PAYE from a different bank

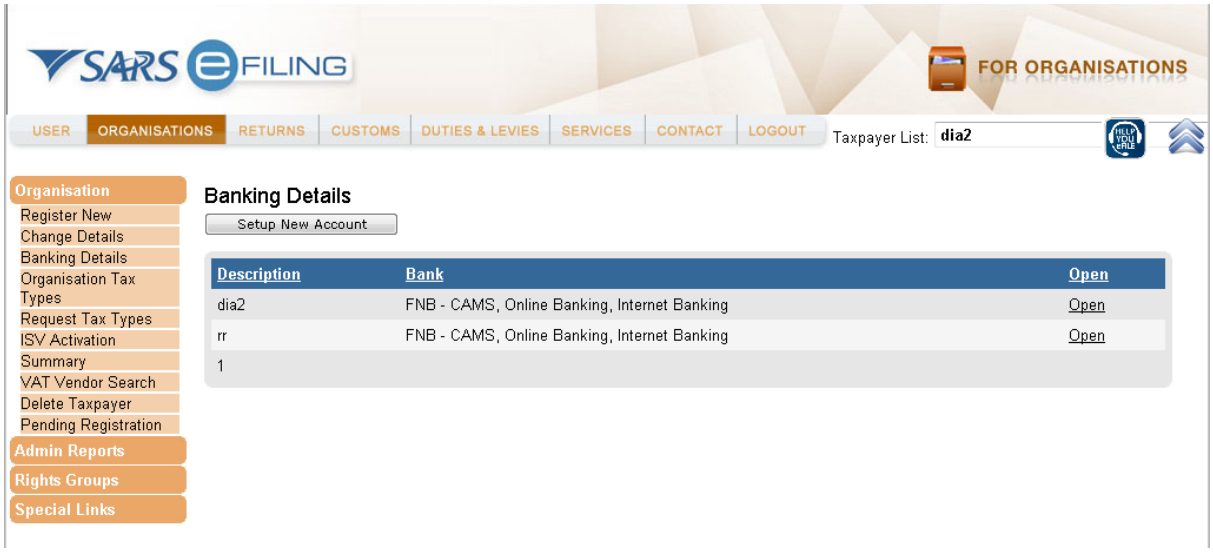
a) Click on **'Organisations'** and on the side menu option, click **'Banking Details'**.




b) Click on **'Setup New Account'.**


SARS eFILING
FOR ORGANISATIONS
USER
ORGANISATIONS
RETURNS
CUSTOMS
DUTIES & LEVIES
SERVICES
CONTACT
LOGOUT
Taxpayer List: dia2
Organisation
Register New
Change Details
Banking Details
Organisation Tax Types
Request Tax Types
ISV Activation
Summary
VAT Vendor Search
Delete Taxpayer
Pending Registration
Admin Reports
Rights Groups
Special Links
Banking Information
Payments can be made from a banking account of your choice, by:
Credit Push - Payment transactions that are initiated on the eFiling site and presented to the Banking product as bill presentation - payment request. Only once the user has logged into the banking product and authorised the payment request is this transaction regarded as an effective payment. Credit Push transactions are assumed to be irrevocable.
Authorised Debit Pull - Payment transactions initiated on the eFiling site and authorised for each transaction. The transaction is assumed to be successful after user authorisation on eFiling. This payment mechanism utilises the inter-banking facility, ACB, that involves the initiation of payment instructions from the originating bank to the clients bank. The Debit Push mechanism may reverse due to insufficient funds once the request is processed by the originating bank. Please ensure correct branch details are provided to ensure the payment is successful.
This is a description of your bank account
Account Name
rr
Credit Push
FNB - CAMS, Online Banking, Internet Banking
Account Number
6200164235
Save
Back

c) Click on **'Credit Push'** and complete the boxes. Then click on **'Save'.**




d) Banking details will be displayed.

## 7.7 Payment for eFiling Returns

a) For payment, the client must click on **Make Payment** and the client eFiling eAccount will open. To make payment, refer to the Customs or Excise eAccount on eFiling (FIN-AM-03).

# 8 MEASURES

a) None

# 9 REFERENCES

## 9.1 Legislation

| TYPE OF REFERENCE | REFERENCE |
|---|---|
| Legislation and Rules administered by SARS: | **Customs and Excise Act No. 91 of 1964:** Sections 19, 27, 60 and Chapter VA<br>**Customs and Excise Rules:** 19, 27, 54FA.01 to 54FA.09, 60.08(2)(a)(i) and item 200.03 to the schedule to the Rules<br>Diamond Export Levy Ac No. 15 of 2007: Section 4 to 10 |
| Other Legislation: | Diamond Export Levy Ac No. 15 of 2007: Section 4 to 10 |
| International Instruments: | **None** |

## 9.2 Cross References

| DOCUMENT # | DOCUMENT TITLE |
|---|---|
| SC-ID-38 | Diamond levy Export – External Policy |
| SE-EL-02 | Electricity Levy – External Policy |
| SE-EL-GU-03 | Environmental levy on Carbon Dioxide Emissions of new motor vehicles manufactured in South Africa – External Guide |

## 9.3 Quality Records

| NUMBER | TITLE |
|---|---|
| **CEB01** | Custom/Excise Billing |
| **DA 176** | Environmental Levy Account for Electricity |
| **DA 177** | Environmental Levy Account for Carbon Dioxide Emission Levy |
| **DL 163** | Diamond Export Levy Return |
| **DL 163A** | Total Export Value for this period |
| **DL 163B** | Import Credit |
| **DL 163C** | Relief for Temporary Exports |
| **DL 163D** | Relief for Election purchases |
| **DL 163E** | Exemptions |
| **EXD01** | Excise Duty and Levy Return |

# 10 DEFINITIONS AND ACRONYMS

| | |
|---|---|
| **Licensee** | Any person licensed under any provision of the Act. |

# 11 DOCUMENT MANAGEMENT

| | |
|---|---|
| **Business Owner** | Executive: Compliance Centre Operations |
| **Document Owner** | Executive: Process Solutions Customs & Support Services |
| **Detail of change from previous revision** | Reference to QMS-15 has been removed;<br>Inclusion of Phase 3A requirements i.e. uploading of a CSV file and other screen shots; and<br>Corporate image applied. |
| **Template number and revision** | ECS-TM-17 – Rev 3 |